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APPENDIX.

AUDITOR'S REPORT.

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2, 1863.

To the Legislature of the State of Mississippi:

In obedience to law, Code of Mississippi, section 3, article 31, I have the honor to submit a report (with accompanying documents) of the receipts and disbursements of the public monies from March 4th, 1862 to October 31st, 1863, both days inclusive.

The receipts at the Treasury by warrant for this period (see Document A.) were.....	$3,757,851 01
To which add amount of Treasury notes countersigned and delivered to the Treasurer under act of January 29, 1862, exclusive of $500,000 00 being appropriated to destitute families of soldiers under act of Jan. 3, 1863	1,110,375 00
To which also add amount of Treasury notes on account of cotton loan countersigned and delivered to the Treasurer, $5,000,000 00, less $597,777 20 being amount repaid on account of said loan as shown by Document A.....	4,402,223 80
Total receipts from all sources.....	$9,270,449 81
The disbursements by warrant for same period (see Document B.) were.....	$8,144,394 26
Excess of receipts over disbursements.....	$1,126,055 55

Document C. shows the assessment of lands in the several counties of this State for the years 1861, 1862, 1863 and 1864.

Document D. shows the assessment of persons and personal property in the several counties for the fiscal year 1861.

Document E. shows the assessment of persons and personal property in the several counties for the fiscal year 1862, except from the counties of Coahoma, Tippah and Tishomingo, from which no assessments have been received.

Document F. shows revenue settlement of the State tax of 1861, including additional returns, together with the aggregate amounts of credits allowed; also balances due from the Tax Collectors of the following named counties:

Coahoma	$ 10 00
Copiah	1,509 52
Issaquena	2,395 01
Jackson	405 58
Marshall	1,971 34
Tippah	2,981 21
Tishomingo	3,513 19
Washington	25,206 04
	$37,991 89

The balance appearing against the Tax Collector of Copiah county was the result of an error in his settlement and of which he was not apprised until the books of this office were posted, and will doubtless be settled at an early day.

The Tax Collectors of Issaquena and Jackson counties will be entitled to credits for lands sold to the State for taxes of 1861, when their accounts are certified in proper form.

The Tax Collector of Claiborne county, as appears by Document "F.," over paid the sum of $427 89 on account of above named tax; and owes a balance of $384 32 on the State Military Relief Tax of 1861, as shown by Document I., which will be arranged upon settlement of the tax of the present year.

Document G. shows revenue settlements on account of the Military Tax of 1861, created by the 1st section of an ordinance of the Convention, adopted January 1861, also balances due on account of said tax from the Tax collectors of the following counties, viz:

Bolivar	$ 914 42
Coahoma	293 14
Harrison	623 23
Holmes	1,432 56
Issaquena	2,964 60
Itawamba	518 71
Jackson	947 79
Jasper	1,012 51

Pike	$ 241 53
Simpson	290 24
Sunflower	625 71
Tippah	627 44
Tishomingo	1,805 77
Washington	12,191 76
Yazoo	1,254 18
Total	$25,743 59

A pay warrant was issued to the collector of Pike county for the sum of $241 53, being the amount of his indebtedness, and which he has omitted to present to the Treasurer for payment—when presented will balance his account.

It will be recollected that the above tax was payable in gold and silver or Treasury notes falling due in June, 1862, and owing to the great difficulty in procuring this currency, together with the present condition of the country, I would respectfully recommend that the Treasurer be authorized to receive Treasury notes falling due in June, 1863, in payment of the above balances, except in the case of Pike county above referred to.

The amount of notes issued under the provisions of the above named ordinance and delivered to the Treasurer is	$ 969,850 00
Bonds	54,860 00
The amount of notes and bonds falling due 1st June, 1862, redeemed and cancelled, and now on file in this office, is	304,510 00
Redeemed and cancelled of the issues falling due June, 1863	100 00

Document J. fully exhibits a statement of the distribution of the State military relief tax of 1861, under an act entitled "An act to create a fund for the support of the destitute families of volunteers in this State, and for other purposes," approved December 16, 1861, and also shows balances due by the collectors of the following counties, viz:

Jackson	$ 101 75
Issaquena	653 73
Marshall	7,817 21
Tishomingo	991 34
Total	$ 9,564 03

Document H. shows a statement of revenue settlements of the State tax of 1862, with additional returns, together with credits allowed to and balances due by collectors of the following counties, viz:

Bolivar	$ 14,954 40
Carroll	1,070 00
Claiborne	16,786 44
DeSoto	2,716 24
Hancock	2,244 00
Harrison	1,156 97
Hinds	15,162 07
Issaquena	14,444 77
Itawamba	2,339 50
Jackson	36
Jefferson	2,389 53
Lafayette	2,739 61
Marshall	24,196 26
Panola	20,047 38
Pontotoc	4,016 27
Smith	771 88
Sunflower	10,847 56
Tallahatchie	2,298 22
Tippah	4,872 84
Tishomingo	7,429 54
Warren	20,404 70
Washington	27,971 85
Yalobusha	1,372 84
Yazoo	11,602 68
Total	$ 213,136 01

The Tax Collector of Carroll county, against whom balance appears of $1,070 00, will be entitled to a credit for tax on State lands on presentation of his account, and to a farther credit for commissions for collecting (on final payment of balance due) which is believed will balance his account. The balances due by Tippah and Tishomingo counties are upon the land assessments only—no personal rolls having been received at this office from those counties.

The unusually large balances due by collectors on account of the above named tax can be readily accounted for, as most of them are wholly or partially prevented from collecting by extraordinary circumstances of which your honorable body is fully apprised.

Document I. exhibits statement of settlements of State Military Relief Tax of 1862, levied by virtue of an act approved January 3, 1863, for the support of destitute families of soldiers, together with debits and credits to and balances due by Tax Collectors of the following counties, viz:

Bolivar	$ 3,791 89
Carroll	560 69
Claiborne	8,393 22

Coahoma, on lands only	$ 591 06
Hancock	1,122 00
Harrison	878 49
Hinds	17,693 83
Holmes	9,962 66
Issaquena	7,272 54
Itawamba	866 84
Jefferson	194 76
Lafayette	5,169 36
Marshall	12,297 78
Panola	10,123 75
Pontotoc	2,377 84
Smith	422 40
Sunflower	6,521 98
Tallahatchie	3,111 69
Tippah, on lands only	2,441 19
Tishomingo, on lands only	3,714 77
Warren	10,372 78
Washington	15,563 51
Yazoo	6,301 34
Total	$ 129,746 37

Document K. shows statement of distribution of $500,000 00 appropriated for destitute families of soldiers, under act approved January 3d, 1863, and the further sum of $2,000 00 donated by A. J. Gillespie, Auditor of Public Accounts, and the amounts due and unpaid to the following named counties:

DeSoto	$ 8,414 54
Issaquena	579 70
Sunflower	2,714 09
Tallahatchie	6,534 88
Washington	2,722 87
Total	$ 20,966 08

Document L. shows the distribution of State Military Relief Tax 1862 and amounts due and unpaid to the following counties, viz:

Adams	$ 3,517 42
Amite	2,680 82
Carroll	5,084 85
Claiborne	3,100 67
Covington	1,576 77
DeSoto	2,979 38
Franklin	2,214 32
Greene	435 40
Harrison	1,340 44
Hinds	4,251 37
Issaquena	205 26

Jackson	$ 1,309 34
Jefferson	2,096 14
Lauderdale	3,651 14
Lawrence	2,901 63
Leake	3,946 59
Marshall	4,428 64
Monroe	5,787 74
Newton	2,805 22
Perry	388 75
Pike	2,627 95
Sunflower	960 99
Tallahatchie	2,313 84
Tunica	404 30
Warren	6,269 76
Washington	964 10
Wilkinson	2,488 13
Yazoo	3,442 77
Total	$ 74,173 73

The amount distributed on the 1st August, 1863, of the tax above named, was $198,754 19, as will appear by reference to Document L. The amount received at Treasury since above distribution and now on hand is $28,217 48.

The above amount of $198,754 19 was distributed upon the basis of 63,908 volunteers as per returns from the several counties now on file in this office.

Having fully reported all balances due upon the taxes of 1861 and 1862, I would state that owing to the unsettled condition of the country, suits have not been instituted against Tax Collectors in arrears, as required by law, and I would respectfully ask of your honorable body instructions in the premises.

I would respectfully urge upon the Legislature the necessity of some alternative in the present law for enforcing the collection of taxes on delinquent lands, as it is impossible to observe any *system* under the law as it now stands. Any change would be an improvement.

I would suggest that the Tax Collector simply make out a statement under oath of all lands upon which the taxes are not paid, and for which he could find no personal property to distrain for the same—present the same to the Auditor and get his credit for the taxes actually assessed on the land; make it the duty of the Collector to certify the same list to the Probate Clerk, and permit the lands to be redeemed either at the Auditor's office or at the office of the Probate Clerk, and if not redeemed in a given length of time, then have them sold under such regulations as will give the purchaser a title; recompensing the Clerk, Collector and Auditor, for their labor—but let the costs be collected from

the owner of the land when redeemed, thus avoiding the enormous expense attendant upon the sale of each small subdivision of land sold to the State for taxes, as allowed under the present revenue law. Revised Code, sec. 9, art. 37, p 80.

It frequently happens that the costs of sale amount to ten times as much as the tax assessed.

The State now holds the title to about two millions of acres of land at an annual cost for taxes of about fifteen thousand dollars. It would be well to dispose of them by sale or otherwise, as to your honorable body may seem most fit. But few of these lands are now being redeemed owing to the fact that the time of redemption has been extended on most of them until two years after the close of the present war, under the act of December 31st, 1862.

Document M. shows statement of semi annual interest due the several Chickasaw counties under act of March 7,1856, together with amounts paid and those still due.

Documents N., O., P. and Q., show the amounts drawn by the several Railroad Companies in this State on account of Chickasaw School Fund loaned said companies under the act of March 7, 1856, and the acts amendatory thereto.

Document R. shows the amounts drawn by the several counties on account of loan to purchase corn and supplies of food under the 2nd section of the ordinance of the Convention, adopted March 30, 1861, together with the amounts repaid, and those still due. This ordinance fails to provide for enforcing the collection of the loan by the Auditor, and I respectfully ask the instructions of the Legislature in relation thereto.

In conclusion, I would respectfully suggest that the duties of this office are arduous, complicated, and of great responsibility. Every citizen of the State is interested in the proper discharge of the duties of the Auditor. The importance of the office cannot be overestimated and demands the very best clerical ability on the part of the assistants. It is of the utmost importance to the State that the Auditor have accomplished clerks. These I have, and I beg leave to suggest to your honorable body that to enable them to live, their salaries must be increased. I would, therefore, recommend that the Deputy Auditor receive a salary of two thousand dollars, and the two Clerks fifteen hundred dollars per annum each; and I take this occasion to express my obligations to Mr. T. T. Swann, Deputy Auditor, and to each of the clerks for the very efficient services rendered.

My books are posted to the 1st inst., and are ready for the inspection of your committee.

Respectfully submitted,

A. J. GILLESPIE,

Auditor of Public Accounts.

[DOCUMENT A.]

MONTHLY STATEMENTS OF RECEIPTS BY WARRANT, FROM MARCH 4TH, 1862, TO OCTOBER 31ST, 1863, INCLUSIVE.

MONTHS.	State Tax, 1860.	State Tax, 1861.	State Tax, '62.	State Tax Refunded.	Military T'x 1860.	Military Tax, 1861.	Military T'x 1862.	State Military Relief Tax, 1861.	State Military Relief Tax, 1862.
1862.									
March		$3851 19			$1231 08	$179 40			
April		132,701 98				92,145 55			
May		168,991 90				95,697 43		$8200 00	
June	$93 96	128,287 10		$6 13		92,053 43		3005 93	
July		114,369 51				20,717 87		15,713 02	
August		82,347 07				23,714 03		68,502 59	
September		9,620 99				19,778 40		2682 89	
October		1824 52				1463 93		14,181 47	
November		16,460 67				5668 98		3705 16	
December		3342 46						6585 44	
1863.									
January		654 50							
February		2000 00				1000 00		2401 85	
March		175 61	$11,000 00			267 33		4172 16	$3472 16
April			81,254 95						9500 00
May			108,284 03			50 00	$98 43		48,682 71
June			135,827 63			59 74			85,596 91
July			44,619 49				3 50		22,777 99
August			47,165 57			688 90			39,019 08
September			7230 82			1289 89			7606 10
October			43,826 99			298 49			10,316 72
	$93 96	$664,636 50	$479,209 48	$6 13	$1231 08	$355,073 37	$101 93	$129,150 51	226,971 67

[DOCUMENT A.]—Continued.

MONTHS.	Interest on Chickasaw School Fund loaned.	Internal Improvement Fund.	Chickasaw School Fund.	Sinking Fund.	Executive Contingent Fund.	Military Fund Act, January 29, 1862.	Expenses of Advance on Cotton.	Penitentiary.
1862.								
March	$8616 64	$211 23	.....	.....	.....	.....	$3187 47	$13,370 46
April	.....	.....	.....	.....	.....	.....	1011 00	8564 67
May	.....	.....	$239 70	327 00	.....	.....	.....	7808 14
June	.....	.....	.....	.....	.....	.....	.....	16,292 09
July	.....	.....	.....	.....	.....	.....	.....	11.069 68
August	740 72	209 87	238 68	.....	.....	.....	.....	9427 79
September	3759 10	288 57	.....	.....	.....	.....	.....	17,078 50
October	8000 00	.....	722 88	.....	.....	.....	.....	56,189 71
November	8000 00	614 50	.....	.....	.....	.....	.....	7140 73
December	.....	1573 94	.....	.....	.....	.....	.....	.....
1863.								
January	17,676 92	.....	.....	.....	.....	.....	.....	21,196 44
February	.....	140 30	45,850 00	.....	.....	.....	.....	.....
March	.....	279 30	.....	.....	.....	.....	.....	29,738 41
April	8000 00	.....	.....	7477 51	.....	.....	.....	21,304 21
May	.....	.....	.....	.....	.....	$71,560 00	.....	83,711 67
June	.....	.....	.....	.....	.....	.....	.....	.....
July	.....	.....	.....	.....	.....	.....	.....	.....
August	.....	.....	50,962 88	.....	$500 00	.....	.....	.....
September	.....	.....	.....	.....	.....	.....	.....	.....
October	8000 00	.....	.....	.....	.....	178,440 00	20,631 32	21,235 29
	$62,793 38	$3317 71	$98,014 14	$7804 51	$500 00	$250,000 00	$24,829 79	$324,127 79

[DOCUMENT A.]—Continued.

MONTHS.	Tax Sales.	Public Lands.	Advance on Cotton.	County Loan.	State Deeds.	Appropriat'ns for Destitute Families sol's	Appropriation for Salt.	TOTAL.
1862.								
March	.....	.....	.....	.....	.....	.....	.....	$30,647 47
April	$13 04	1434 55	.....	.....	.....	.....	.....	235,870 79
May	.....	.....	.....	.....	.....	.....	.....	281,264 17
June	4 97	.....	.....	1104 17	.....	.....	.....	240,847 78
July	.....	136 10	.....	.....	20 46	.....	.....	162,026 64
August	64 30	.....	$24,291 40	.....	695 22	.....	.....	210,231 67
September	3 14	.....	26,961 45	.....	.....	.....	.....	80,182 04
October	.....	1132 78	33,768 35	2062 41	.....	.....	.....	119,346 05
November	.....	.....	22,527 70	930 20	.....	.....	.....	65,047 94
December	.....	.....	62,212 55	.....	.....	.....	.....	73,714 39
1863.								
January	.....	3282 66	47,510 65	.....	.....	.....	.....	90,321 17
February	6 78	.....	42,174 75	.....	.....	.....	.....	93,573 68
March	30 06	.....	51,822 35	.....	.....	502,000 00	.....	602,957 38
April	4 58	838 86	89,971 45	.....	.....	.....	.....	218,351 56
May	.....	.....	25,211 45	.....	817 65	.....	.....	338,415 94
June	.....	2366 14	37,265 40	.....	603 44	.....	.....	261,719 26
July	.....	850 50	23,105 05	.....	55 39	.....	.....	91,411 92
August	.....	.....	24,126 45	.....	.....	.....	.....	162,462 88
September	.....	.....	38,625 00	.....	.....	.....	11,845 91	66,597 72
October	.....	1164 79	48,203 20	.....	.....	.....	743 76	332,860 56
	$126 87	$11,206 38	$597,777 20	$4096 78	$2192 16	$502,000 00	$12,589 67	$3,757,851 01

AUDITOR'S OFFICE, COLUMBUS, MISS., November 2d, 1863.

A. J. GILLESPIE,
Auditor Public Acc'ts.

MONTHLY STATEMENTS OF DISBURSEMENTS BY WARRANT, FROM 4TH MARCH, 1862, TO OCT. 31ST, 1863, INCLU'E.

MONTHS.	Legislative.	Judiciary.	Executive.	Appropriat's.	State Library	Militia.	Commissions for Assessing.	Public Printing.
1862.								
March	$468 00	$4322 06	$1400 00	$282 56	.....	.....	$946 86	$99 00
April	114 67	14,269 26	1325 00	135 00	$187 50	$1638 00	1800 00	.....
May	68 00	5313 33	.....	564 58	62 50	213 89	200 00	.....
June	.....	8403 88	600 00	.....	.....	636 33	1600 00	.....
July	.....	14,498 96	1325 00	100 00	.....	944 00	2000 00	.....
August	.....	8258 64	.....	50 00	187 50	26 00	1614 24	.....
September	.....	4608 30	3000 00	34 50	.....	1476 00	700 00	.....
October	.....	10,833 50	1325 00	691 92	.....	10 00	.....	.....
Novem'r	.....	4767 61	.....	22 50	.....	180 00	3233 17	.....
December	3243 00	4544 63	1566 66	.....	187 50	16 00	3942 59	357 50
1863.								
January	8607 96	7734 90	1524 98	608 55	.....	10 00	4528 82	.....
February	100 00	1117 00	1066 66	4228 30	187 50	1150 98	554 67	8529 90
March	72 00	103 35	1966 66	.....	.....	16 00	1113 58	.....
April	.....	6360 95	2470 20	.....	.....	40 00	2149 44	.....
May	172 00	4958 10	560 00	10 00	187 50	23 00	.....	.....
June	.....	7871 75	5920 69	.....	.....	126 00	4297 82	.....
July	.....	4938 28	500 00	.....	.....	50 00	200 00	8 00
August	.....	4476 95	2325 00	.....	.....	.....	925 67	191 00
September	.....	2222 60	1000 00	.....	.....	28 00	700 00	20 00
October	.....	4920 22	1320 93	5000 00	.....	.....	.....	22 00
	$12,845 63	$124,524 27	$29,396 78	$11,727 91	$1000 00	$6584 20	$30,506 86	$9227 40

[DOCUMENT B.]—Continued.

MONTHS.	Capitol Expenses	Capitol Repairs.	Executed Slaves.	Recording Tax Titles.	Distributing Laws and Journals.	Geological Survey.	Lunatic Asylum.	Executive Contingent Fund.
1862.								
March		8 00	700 00				14,000 00	200 00
April	240 00	9 00				375 00		128 71
May		151 00	460 00				8000 00	
June		40 00	600 00	6 25		312 50		
July		42 75		75				242 12
August		33 00		19 50			8000 00	
September		6 50		1 75				
October		12 00		851 20		312 50		
November		48 50					8000 00	
December		238 50		25 75		312 50		
1863.								
January	240 00	126 75						582 39
February		55 00			76 66		8000 00	100 00
March					31 66	312 50		151 08
April	131 10						5000 00	
May			250 00				8000 00	1000 00
June	30 00	34 00	1600 00					
July								
August						312 50		107 60
September	50 00	59 75				312 50	8000 00	
October								428 35
	691 10	864 75	3610 00	905 20	108 32	2250 00	67,000 00	2940 25

MONTHS.	Chickasaw School Fund Interest.	Military Fund	Military Fund Act, January 29, 1862.	Confederate States Tax Fund.	Military Tax of 1861.	Military Tax of 1862.	Elections.	Institution for the Blind.
1862.								
March		12,130 00		4000 00			108 00	
April		28,000 00			69,974 09		736 00	1500 00
May	$5992 96	22,110 00		23,936 00	85,546 68		454 00	
June		51,370 00		37,500 00	123,051 09		617 00	
July	2930 60	32,820 00			13 409 53		1774 00	1500 00
August	1169 28	17,500 00			12,907 31		1558 00	
September		15,000 00	37,000 00		7 74 61			
October		10,600 00	182,500 00		2413 52		148 00	1500 00
November	3796 84		138,034 00		6034 59			
December	444 41		24,000 00		1245 42			
1863.								
January	4274 35	10,000 00	7000 00		416 17		116 00	1500 00
February	5361 34		33 700 00		148 54			
March			287,785 00		4023 61			
April			3000 00		80 49			1500 00
May			1000 00			113 53		
June	4309 56		810 00		12 00		78 00	
July	2934 96		115,625 00		36 14			1500 00
August	11,574 04		10,000 00		47 49			
September	8697 52		10,000 00		265 76			
October			144,498 66		305 13			
	$51,485 86	198,930 00	994,952 66	65,436 00	326,992 17	113 53	5589 00	9000 00

[DOCUMENT B.]---Continued.

MONTHS.	Deaf and Dumb Asylum.	Expense of Advance on Cotton.	State Military Relief Tax, 1861.	State Military Relief Tax, 1862.	Arresting Deserters.	Appropriati'n for Salt.	Collecting Arms.	Appropriato's for Destitute Families of Soldiers.
1862.								
March		640 00						
April	$3000 00							
May		501 00						
June		249 00						
July		210 00						
August		5143 00						
September		651 00						
October		17 50						
November		22,807 50	45,198 73					
December		302 00	22,953 14					
1863.								
January		1131 00	19,919 57		127 35			
February			2151 22			15,000 00	3359 00	
March		270 00	7278 45		47 50	35,000 00	9190 55	82,502 88
April		270 00	8422 86		1099 50			264,051 22
May			366 62		22 50	20,000 00		28,669 15
June			7123 84		1172 90		1150 50	30,996 79
July			2547 02		335 00			28,282 68
August			234 16	36,791 33	140 00	50,000 00		18,410 09
September			3053 60	63,021 08	522 00	602 27		19,253 23
October	500 00		3431 12	24,768 05				8967 90
	$3500 00	32,192 00	122,680 33	124,580 46	3466 75	120,602 27	13,700 05	481,133 94

MONTHS.	Im pressmen's	Auditor's Contingent Fund.	Penitentiary.	Advance on Cotton.	Paupers.	State Library Conting't F'd.	TOTAL.
1862.							
March	.....	$339 60	13,370 46	818,239 35	.....	.....	871,453 89
April	.....	52 75	8564 67	1,655,368 83	15 00	.....	1,787,433 48
May	.....	136 10	7808 14	974,902 40	.....	37 50	1,136,458 08
June	.....	36 50	16,292 09	549,249 10	.....	.....	790,563 74
July	.....	20 95	11,069 68	322,771 55	.....	.....	405,659 89
August	.....	357 13	9427 79	162,580 55	.....	.....	228,831 94
September	.....	.....	17,078 50	178,270 25	.....	.....	264,901 41
October	.....	222 13	14,923 35	147,023 10	.....	.....	372,783 72
November	.....	504 50	7140 73	118,403 70	.....	.....	358,172 37
December	.....	323 88	.....	45,992 97	.....	.....	109,696 45
1863.							
January	.....	342 25	11,196 44	150 00	.....	.....	80,137 48
February	.....	.....	.....	360 00	.....	.....	85,246 77
March	.....	260 00	14,738 41	788 70	.....	.....	445,651 93
April	.....	423 00	11,304 21	.....	.....	.....	306,302 97
May	.....	385 00	31,711 67	.....	.....	87 00	97,516 07
June	.....	169 50	.....	.....	.....	.....	65,703 35
July	.....	53 75	.....	.....	.....	.....	157,010 83
August	30,867 50	.....	.....	.....	.....	.....	166,403 33
September	56,442 50	30 00	.....	.....	.....	.....	174,280 81
October	31,866 00	215 60	13,935 29	.....	.....	6 50	240,185 75
	119,176 00	3872 64	188,561 43	4,974,100 50	15 00	131 00	8,144,394 26

AUDITOR'S OFFICE, COLUMBUS, NOV. 2, 1863. A. J. GILLESPIE, Auditor Public Accs.

(DOCUMENT G.)

ASSESSMENT OF LANDS IN THE STATE OF MISSISSIPPI FOR THE YEARS 1861, 1862, 1863 AND 1864.

COUNTIES.	Number of acres now Taxable.	Total value of Lands now Taxable.	Number of acres held by State for Taxes.	Total value.	Number of acres belonging to or held in trust by the State.
Adams	223,599	$4,591,780 00	.....	.....	.....
Amite	414,237	1,413,119 35	1136	$1,420 00	.....
Attala	424,856	2,230,890 00	.....	.....	.....
Bolivar	584,888	6,474,331 95	.....	.....	.....
Calhoun	264,391	1,251,898 93	11,537	13,153 75	976
Carroll	599,093	4,856,190 00	2284	6,057 65	1036
Chickasaw	448,202	2,866,966 25	4000	5,000 00	.....
Choctaw	510,046	2,260,378 25	2440	3,050 00	.....
Claiborne	301,280	2,970,049 00	.....	.....	.....
Clarke	327,301	1,165,506 50	.....	.....	.....
Coahoma	338,476	4,060,029 27	.....	.....	.....
Copiah	551,988	3,243,900 65	4022	5,027 00	.....
Covington	137,141	380,804 00	640	800 00	.....
DeSoto	540,388	5,433,217 00	.....	.....	.....
Franklin	289,297	946,701 75	634	634 00	.....
Greene	.....	53,145 73	.....	.....	.....
Hancock	131,510	546,775 00	.....	9,333 00	.....
Harrison	137,594	1,136,749 00	.....	.....	.....
Hinds	.....	7,455,398 00	.....	.....	.....
Holmes	481,228	4,365,799 00	38,447	48,058 75	3604
Issaquena	399,384	4,244,770 00	16,308	20,385 00	.....
Itawamba	562,010	2,242,643 00	6227	8,670 75	.....

Jackson	165,291	356,620 00			
Jasper	308,534	1,528,860 00			607
Jefferson	311,603	2,152,172 00			
Jones	166,070	253,211 67			
Kemper	374,018	1,653,311 00		7050 00	
Lafayette	417,709	2,422,006 00		445 00	20
Lauderdale	216,112	1,407,971 50			
Lawrence	317,299	938,506 00	160	640 00	
Leake	368,000	1,724,324 00			
Lowndes		5,300,361 25			
Madison	474,552	4,832,021 00	120	120 00	
Marion	146,283	307,505 05	710	669 00	2785
Marshall		5.215,383 40	560	560 00	
Monroe	479,334	4,679,442 67	4227	5283 75	
Neshoba	312,056	1,075,895 00	975	895 00	
Newton	298,208	1,560,291 50	120	150 00	
Noxubee	386,512	509,545 00			
Oktibbeha	380,223	2,914,383 00	600	1760 00	
Panola	465,472	5,080,716 00		28,008 00	5300
Perry		75,697 20			
Pike	337,412	1,492,785 00			
Pontotoc	568,941	3,320,357 00			
Rankin	455,956	2,303,494 00			
Scott		1,651,571 00	620	800 00	
Simpson	154,820	514,795 00			
Smith	187,880	821,185 50			
Sunflower	557,183	4,321,037 60			
Tallahatchie	459,449	3,517,456 00	7115	8761 61	7709
Tippah	640,794	2,795,149 65			
Tishomingo		3,716.347 00			
Tunica	391,621	3,578,105 00	20,372		3267
Warren	346,834	3,196,219 00	1217	303 50	

(DOCUMENT C.)—Continued.

COUNTIES.	Number of acres now Taxable.	Total value of Lands now Taxable.	Number of acres held by State for Taxes.	Total value.	Number of acres belonging to or held in trust by the State.
Washington	701,688	$13,133,968 00	6396	$15,436 50	10
Wayne	.....	144,012 50	.....	.....	.....
Wilkinson	321,758	2,534,465 00	.....	.....	.....
Winston	407,646	1,417,268 00	3290	4112 50	.....
Yallobusha	439,205	2,909,550 00	3090	3862 50	1880
Yazoo	673,629	6,601,359 61	330	1674 96	.....
Totals	29,891,501	$166,548,332 73	137,577	$252,122 22	27,194

(DOCUMENT C.)—Continued.

ASSESSMENT OF LANDS IN THE STATE OF MISSISSIPPI FOR THE YEARS 1861, 1862, 1863 AND 1864.

COUNTIES.	Total value.	No. of acres of School lands not Taxable.	Total value.	Number of acres of vacant land.	Amount of State Tax on Lands now Taxable.	Military Tax, fifty per cent. on State Tax.
Adams	.....	.....	.....	.....	$9183 56	$4591 78
Amite	$1611 00	.....	$1432 25	60,070	2826 13	1413 18
Attala	.....	.....	.....	.....	4461 78	2230 89
Bolivar	.....	10,088	64,218 00	.....	12,984 66	6474 33
Calhoun	1146 00	.....	.....	.....	2508 86	1253 43
Carroll	1800 31	2273	8393 34	35,213	9712 38	4856 19
Chickasaw	.....	.....	.....	.....	5745 34	2873 17
Choctaw	.....	.....	.....	72,578	4520 76	2260 38
Claiborne	.....	509	33,150 00	1458	5940 09	2970 05
Clarke	.....	2960	2660 00	251,740	2607 17	1303 58
Coahoma	.....	632	2592 60	20,280	8119 97	4059 81
Copiah	.....	5399	42,319 34	12,540	6487 80	3243 90
Covington	.....	.....	.....	223,333	735 72	367 86
DeSoto	.....	.....	.....	.....	10,999 43	5599 77
Franklin	.....	160	200 00	81,894	1893 23	946 62
Greene	.....	.....	.....	.....	106 29	53 14
Hancock	.....	.....	24,000 00	.....	1093 59	546 80
Harrison	.....	6480	.....	63,987	2273 57	1136 79
Hinds	.....	.....	.....	.....	14,961 46	7478 78
Holmes	13,768 00	3468	7312 00	8264	8731 58	4365 79
Issaquena	.....	10,514	28,723 00	21,744	8489 54	4244 47
Itawamba	.....	.....	.....	.....	4485 29	2242 64

(DOCUMENT C.—Continued.

COUNTIES.	Total Value.	Number of acres of school Lands not Taxable.	Total Value.	Number of acrces of vacant land.	Amount of State Tax on Lands now Taxable.	Military Tax, fifty per cent. on State Tax.
Jackson	.....	3840	$78,228 00	273,170	$ 889 59	$ 444 80
Jasper	$ 1241 00	.....	.....	65,703	3057 72	1528 86
Jefferson	.....	.....	.....	.....	4309 39	2154 70
Jones	.....	.....	.....	304,148	513 65	256 98
Kemper	.....	300	.....	100,800	3303 15	1651 57
Lafayette	.....	.....	.....	.....	4876 51	2438 37
Lauderdale	.....	920	.....	283,321	2815 95	1407 98
Lawrence	.....	4480	8960 00	162,810	2202 64	1101 32
Leake	.....	.....	.....	.....	2548 10	1274 05
Lowndes	.....	.....	.....	.....	10,600 73	5300 37
Madison	.....	74	1370 00	2080	9662 02	4831 01
Marion	7110 37	17,107	1710 70	755,086	615 01	307 50
Marshall	.....	.....	.....	.....	10,621 36	5310 68
Monroe	.....	.....	.....	7196	9358 88	4679 44
Neshoba	.....	1300	1300 00	50,751	2151 79	1071 59
Newton	.....	560	700 00	85,050	3120 59	1560 29
Noxubee	.....	.....	.....	.....	10,190 88	5095 44
Oktibbeha	.....	.....	.....	4000	5844 44	2922 22
Panola	19,275 00	5005	30,031 36	39	10,142 72	5071 36
Perry	.....	.....	.....	238,817	151 36	75 68
Pike	.....	2880	332 00	121,490	2985 56	1492 78
Pontotoc	.....	.....	.....	.....	6643 21	3321 60
Rankin	.....	.....	.....	.....	4606 98	2303 49
Scott	.....	320	.....	61,128	3303 11	1651 56

Simpson	.....	.....	.....	130,700	1029 59	514 80
Smith	.....	.....	.....	.....	1672 66	836 33
Sunflower	.....	.....	.....	.....	8642 07	4321 03
Tallahatchie	10,873 84	22,679	24,238 03	19,595	7026 88	3513 34
Tippah	.....	.....	.....	.....	5590 30	2792 15
Tishomingo	.....	.....	.....	.....	7432 69	3716 34
Tunica	.....	5155	.....	160	7155 16	3577 58
Warren	.....	3583	11,185 00	37,553	6392 43	3196 21
Washington	100 00	12,601	77,303 00	5479	26,267 81	13,133 90
Wayne	.....	.....	.....	.....	281 38	140 69
Wilkinson	.....	.....	.....	.....	5064 93	2532 46
Winston	.....	737	1258 25	43,616	2834 58	1417 26
Yallobusha	1860 00	960	2320 00	36,066	5819 10	2909 55
Yazoo	.....	4185	16,777 06	3870	13,166 36	6583 18
Totals	$58,785 52	129,169	$470,713 93	3,535,229	$341,759 48	$170,951 81

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2d, 1863.

A. J. GILLESPIE,
Auditor Public Acc's.

[DOCUMENT D.]

ASSESSMENT OF PERSONS AND PERSONAL PROPERTY, IN THE STATE OF MISSISSIPPI, FOR THE FISCAL YEAR, 1861.

COUNTIES.	Amount of money loaned at interest, &c., one-fifth of 1 per cent.	Amount of Goods, &c., imported, one-fifth of 1 per cent.	Amount of Stock in Banks, 3-10ths of one per cent.	Amt. sales prov's, &c., by transient vendors, 1 per ct.	Goods, wares, &c., imported, and sold by resident Auctioneers, 3 ⅌ cent.	Goods, wares, &c., domestic, sold by resident Auctioneers, ½ of 1 ⅌ ct.	Amt. merch'ze. s'd by pedlers, 3 ⅌ ct.	Amount of sales of liquors sold by the gallon, &c., one-fourth of one per cent.	Amt. of sale as merchandize, of slaves, horses, &c., by any person, 3-10ths of one ⅌ ct.	Number of Pleasure Carriages.
Adams	$820,451	1,056,767 00	.....	.....	.....	.....	....	28,778 00	.....	475
Amite	368,814	69,675 00	.....	.....	.....	.....	....	.....	.....	.....
Attala	220,621	82,092 00	.....	.....	.....	.....	300	4622 00	.....	372
Bolivar	75,036	70,946 00	.....	.....	.....	.....	....	.....	.....	104
Calhoun	39,757	51,587 00	.....	.....	.....	.....	....	1077 00	.....	118
Carroll	394,854	435,581 00	.....	.....	.....	.....	....	5161 00	.....	715
Chickasaw	110 801	166,569 00	.....	.....	.....	.....	....	397 00	.....	443
Choctaw	158,917	88,255 00	.....	.....	.....	.....	1103	8656 00	10,385 00	558
Claiborne	300,557	292,835 00	.....	.....	.....	.....	....	2526 00	6200 00	358
Clarke	50,774	387,106 00	.....	.....	.....	.....	....	13,394 00	.....	184
Coahoma	.....	.....	.....	.....	.....	.....	....	.....	.....	.....
Copiah	222,696	320,530 00	.....	.....	.....	.....	965	1325 00	3160 00	572
Covington	31,967	17,413 00	.....	140	.....	.....	....	147 00	.....	58
DeSoto	630,445	177,179 00	.....	.....	100	.....	400	2666 00	4000 00	765
Franklin	125,213	10,663 00	.....	.....	.....	.....	200	997 75	.....	230
Greene	27,481	3000 00	.....	.....	.....	.....	....	.....	.....	17
Hancock	30,636	61,043 00	.....	400	.....	.....	200	1863 00	.....	.....
Harrison	8241	109,419 00	.....	.....	.....	.....	....	.....	.....	58
Hinds	719,671	664,961 00	.....	.....	495	500	500	11,016 00	90 00	1074
Holmes	277,131½	348,216 00	.....	.....	.....	.....	....	8765 00	.....	657

Issaquena	77,800 00	10,300 00	.....	.....	.....	.....	....	.....	.....	81
Itawamba	111,915 00	213,880 00	.....	.....	.....	.....	....	2588 00	.....	250
Jackson	33,983 00	70,873 00	.....	.....	.....	.....	....	.....	.....	30
Jasper	74,610 63	28,173 00	.....	.....	.....	.....	50	.....	.....	152
Jefferson	350,287 25	197,796 75	.....	.....	.....	.....	....	4735 00	11,673 50	446
Jones	12,198 00	11,529 00	.....	.....	35	.....	....	283 00	.....	5
Kemper	10,251 00	33,229 00	.....	.....	.....	.....	....	.....	.....	235
Lafayette	204,695 00	271,757 00	.....	.....	.....	.....	....	.....	.....	292
Lauderdale	60,840 00	192,597 00	.....	.....	.....	.....	....	1150 00	.....	165
Lawrence	108,395 00	177,425 00	.....	.....	.....	.....	1150	5000 00	.....	160
Leake	44,845 00	32,080 00	.....	.....	.....	.....	....	648 00	.....	230
Lowndes	891,695 00	737,538 0	300,000	.....	546	3800	....	14,166 00	.....	684
Madison	531,955 00	432,230 00	.....	.....	.....	.....	....	1400 00	.....	776
Marion	178,875 00	35,598 00	.....	.....	.....	.....	....	1225 00	.....	17
Marshall	631,278 00	544,550 00	.....	.....	.....	.....	....	6145 00	8024 00	897
Monroe	519,785 00	309,650 00	.....	.....	.....	2130	....	6063 00	.....	591
Neshoba	75,475 00	25,729 00	.....	.....	.....	.....	....	1086 00	.....	.....
Newton	100,168 00	40,315 00	.....	.....	.....	.....	....	732 00	.....	166
Noxubee	235,197 00	183,545 00	.....	.....	.....	.....	....	2599 00	.....	500
Oktibbeha	246,954 00	86,547 00	1500	.....	.....	.....	1227	1382 00	5000 00	457
Panola	499,485 00	199,944 00	.....	.....	.....	.....	....	2210 00	7000 00	546
Perry	26,289 00	2465 00	.....	.....	.....	.....	....	100 00	.....	20
Pike	161,621 50	430,201 00	.....	.....	.....	.....	400	4416 00	.....	168
Pontotoc	264,860 00	134,025 00	.....	.....	.....	.....	....	2770 00	.....	506
Rankin	254,570 00	160,785 00	.....	.....	.....	.....	3100	.....	.....	345
Scott	57,210 00	155,380 00	.....	.....	.....	95	....	3396 00	.....	120
Simpson	32,540 00	16,300 00	.....	.....	.....	.....	....	340 00	.....	68
Smith	60,793 00	11,833 00	.....	.....	.....	.....	....	335 00	.....	86
Sunflower	65,564 00	21,054 00	.....	.....	.....	.....	....	.....	.....	66
Tallahatchie	14,997 00	41,449 00	.....	.....	.....	.....	....	.....	.....	151
Tippah	189,343 00	108,731 00	.....	.....	.....	.....	....	499 00	.....	392
Tishomingo	180,905 00	418,830 00	25,000	.....	.....	.....	....	4012 00	.....	.....

[DOCUMENT D.]—Continued.

COUNTIES.	Amount of money loaned at interest, &c., one-fifth of 1 per cent.	Amount of Goods, &c., imported, one-fifth of 1 per cent.	Amount of stock in Banks, 3-10ths of 1 per cent.	Amt. Sales prov's, &c., by transient vendors, 1 ⅌ cent.	Goods, wares, &c., imported and sold by resident Auctioneers, 3 ⅌ cent.	Goods, wares, &c., domestic, sold by resident auctioneers, ½ of 1 ⅌ ct.	Amt. merch'e sold by pedlers, 3 ⅌ ct.	Amount of sales of liquors sold by the gallon, &c., one-fourth of one per cent.	Amt. of sale as merchandize, of slaves, horses, &c., by any person, 3-10ths of 1 ⅌ cent.	Number of Pleasure Carriages.
Tunica.....	14,456 00	8800 00	.....	.....	.....	.....	....	.....	.....	19
Warren.....	558,728 00	1,601,600 00	.....	.....	1570	7705	....	15,335 00	13,000 00	356
Washington...	307,295 00	66,200 00	.....	.....	.....	.....	....	.....	.....	156
Wayne.....	30,410 00	12,101 00	.....	.....	.....	.....	....	.....	.....	21
Wilkinson....	445,665 00	256,720 00	.....	.....	.....	.....	....	4928 00	.....	355
Winston.....	106,540 00	63,640 00	.....	.....	.....	20	....	890 00	.....	160
Yalobusha..	315,923 00	523,523 00	.....	.....	100	.....	....	8013 00	24,576 00	319
Yazoo.....	703,689 00	588,001 00	.....	.....	620	168	....	13,473 00	.....	616
	$13,405,298 88	1,282,760 75	326,500	540	3466	14,418	9595	201,209 75	93,108 50	17,382

[DOCUMENT D.]---Continued.

COUNTIES.	Value of Pleasure Carriages, half of one per cent.	No. of Watches.	Value of Watches, half of one ⅌ ct.	Number of Clocks.	Value of Clocks, half of one ⅌ ct.	No. ten-pin alleys, or other alley for public play, $25 each.	No. of Theatres, $25 each.	No. Bowie Knives, $1 each.	No. Dirk Knives, $1 each.	No. Sword Canes, $1 each.	Number of cattle over twenty head, one cent each.
Adams	$91,810 00	685	51,310 00	500	8153 00	.....	1	2	.....	.....	7412
Amite	68,603 00	.....	22,522 00	.....	3937 00	2	.....	8	7	2	4419
Attala	38,067 00	384	14,525 00	662	6115 00	.....	.....	23	9	4	1198
Bolivar	12,780 00	226	17,250 00	79	506 00	.....	.....	5	3	1	4247
Calhoun	9,213 00	117	3424 00	373	4927 00	.....	.....	2	15	2	389
Carroll	93,426 00	807	38,288 00	716	6812 00	2	.....	36	17	18	4994
Chickasaw	54,185 00	280	13,345 00	363	2490 00	.....	.....	5	.....	3	1185
Choctaw	35,993 00	267	10,540 00	737	6514 00	2	.....	10	4	5	551
Claiborne	63,485 00	365	25,351 00	254	2773 00	.....	.....	.....	3	3	7753
Clarke	20,475 00	296	15,342 00	225	1376 50	.....	.....	11	5	2	1408
Coahoma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Copiah	61,866 00	575	26,359 00	611	4876 00	1	.....	23	12	5	2988
Covington	6872 00	91	3950 00	156	1040 00	.....	.....	.....	.....	.....	.....
DeSoto	84,342 00	726	19,592 00	493	3554 00	.....	.....	27	18	10	3559
Franklin	29,655 00	211	12,551 00	210	1639 00	.....	.....	18	3	2	2603
Greene	1145 00	18	622 50	42	281 50	.....	.....	.....	.....	.....	4895
Hancock	3895 00	.....	3372 00	.....	576 00	.....	.....	2	.....	.....	9904
Harrison	5490 00	126	5437 00	162	848 00	2	.....	2	1	2	4060
Hinds	150,179 00	1102	63,332 00	779	5720 00	.....	.....	13	9	15	5712
Holmess	76,450 00	596	32,811 50	528	4296 50	.....	.....	11	9	10	4785
Issaquena	10,950 00	143	12,027 50	57	628 00	.....	.....	7	1	.....	4043

[DOCUMENT D.]—Continued.

COUNTIES.	Value of Pleasure Carriages, half of one per cent.	No. of Watches.	Value of Watches, half of one per ct.	Number of Clocks.	Value of Clocks, half of one per cent.	No. ten-pin alleys, or other alley for public play, $25 each.	No. of Theatres, $25 each.	No. Bowie Knives, $1 each.	No. Dirk Knives, $1 each.	No. Sword Canes, $1 each.	Number of Cattle over twenty head, one cent each.
Itawamba	$25,872 00	294	8986 00	803	6278 00	4	....	....	4	2	534
Jackson	3872 00	29	1680 00	40	405 00	....	....	....	....	....	6289
Jasper	16,613 00	228	10,658 00	246	1646 00	....	....	....	13	9	1063
Jefferson	61,473 00	416	27,577 50	340	3077 00	....	....	28	16	5	7216
Jones	390 00	29	766 00	83	546 00	....	....	1	....	....	1699
Kemper	1696 00	229	10,254 00	384	3425 00	....	....	7	3	1	1397
Lafayette	38,780 00	337	14,400 00	432	3328 00	....	....	8	1	2	1213
Lauderdale	22,865 00	197	9267 00	284	2103 00	....	....	....	1	1	1125
Lawrence	17,168 00	264	13,016 00	322	2522 00	1	....	4	2	2	1170
Leake	23,090 00	165	7003 00	224	2028 00	....	....	6	3	5	566
Lowndes	105,570 00	668	36,415 00	441	2845 00	....	....	23	11	8	1486
Madison	122,835 00	636	40,571 00	317	2962 00	....	....	3	....	2	7134
Marion	1640 00	51	1915 00	166	1510 00	....	....	2	....	....	6202
Marshall	116,606 00	865	40,196 00	843	5980 00	....	....	29	10	9	1688
Monroe	81,540 00	597	28,047 00	615	4654 00	....	....	20	14	3	2289
Neshoba	9943 00	....	4583 00	....	2840 00	....	....	11	2	1	952
Newton	18,845 00	196	7934 00	213	1471 00	....	....	9	4	4	1219
Noxubee	64,396 00	387	22,885 00	298	1912 00	....	....	6	2	5	1895
Oktibbeha	57,041 00	405	19,133 00	345	2322 00	....	....	26	1	1	1567
Panola	75,923 00	648	33,030 00	548	5317 00	1	....	14	6	7	3659
Perry	2055 00	19	625 00	56	283 00	....	....	....	....	....	6400
Pike	$34,722 00	309	16,885 50	526	4495 00	2	....	4	6	3	1832

Pontotoc.....	$46,376 00	317	14,228 00	833	6674 00	.....	....	9	5	1	1411
Rankin.....	40,550 00	328	17,058 00	209	1470 00	.....	....	8	2	5	1860
Scott.....	20,120 00	251	10,557 00	257	1836 00	.....	....	7	3	5	921
Simpson.....	8284 00	84	3311 00	160	1313 00	.....	....	....	....	....	391
Smith.....	8714 00	102	3707 00	188	1333 00	.....	....	1	1	....	906
Sunflower.....	11,955 00	146	9237 00	37	328 00	.....	....	6	4	....	4128
Tallahatchie.....	21,131 00	235	12,271 00	169	1922 00	.....	....	....	7	1	1037
Tippah.....	47,000 00	400	12,278 00	984	7398 00	.....	....	....	16	5	625
Tishomingo.....	86,380 00	.....	19,769 00	.....	8594 00	4	....	5	2	5	614
Tunica.....	2510 00	112	6344 00	42	299 50	.....	....	5	3	2	3701
Warren.....	60,135 00	777	53,120 00	344	3371 00	.....	....	21	4	4	7268
Washington.....	22,380 00	301	24,675 00	120	1022 00	.....	....	29	17	7	8966
Wayne.....	2494 00	32	357 00	.....	.....	.....	....	....	4	1	3221
Wilkinson.....	50,595 00	380	23,699 00	279	2423 00	.....	....	3	6	5	6806
Winston.....	23,766 00	214	5276 00	349	2825 00	.....	....	8	1	1	1206
Yalobusha.....	52,131 00	655	28,398 00	690	5780 00	2	....	49	33	8	2628
Yazoo.....	86,549 00	755	49,158 00	430	4319 00	.....	....	20	17	13	9436
	$2,412,376 10	19,073	1,031,871 00	19,564	179,419	23	1	576	234	217	18,995

[DOCUMENT D.]—Continued.

COUNTIES.	No. of race, saddle, carriage or livery stable horses.	Three-fourths of 1 ℔ cent. on the value of the same.	Value of gold and silver plate, over $50, half of one ℔ cent.	Number of Pianos.	Value of Pianos, one fourth of one ℔ cent.	No of toll-bridges, ferries and turnp's.	One-fourth of one ℔ cent. on annual receipts of each.	No. of free male negroes, between 21 and 50, $1.
Adams	867	123,255 00	45,205 00	297	49,250 00	....	6000	19
Amite	.....	18,095 00	919 00	.....	8875 00	....	.....	24
Attala	55	7070 00	150 00	34	7177 00	4	8000	.....
Bolivar	180	22,955 00	2894 00	29	6800 00	....	.....	.....
Calhoun	1	200 00	.....	1	200 00	....	.....	.....
Carroll	332	56,535 00	7927 00	91	20,630 00	....	.....	1
Chickasaw	54	7290 00	835 00	38	8825 00	3	1175	.....
Choctaw	12	1755 00	.....	15	4315 00	1	500	.....
Claiborne	467	67,095 00	14,458 00	112	21,261 00	....	.....	4
Clarke	43	5785 00	350 00	30	6225 00	2	1500	.....
Coahoma	.....	.....	.....	.....	.....	....	.....	.....
Copiah	145	19,575 00	1999 00	55	11,230 00	2	900	1
Covington	1	120 00	.....	3	1500 00	1	100	.....
DeSoto	191	24,930 00	3355 00	108	25,045 00	....	.....	2
Franklin	88	12,680 00	665 00	25	5575 00	....	.....	1
Greene	3	375 00	.....	6	1060 00	1	150	.....
Hancock	.....	1975 00	615 00	.....	1815 00	....	.....	12
Harrison	38	3275 00	375 00	45	5700 00	1	400	15
Hinds	411	57,487 00	14,973 00	245	51,709 00	4	950	.....
Holmes	235	33,620 00	3780 00	72	16,936 00	2	1156	3
Issaquena	182	25,935 00	2520 00	14	2650 00	1	250	.....

Itawamba	8	826 00	.....	20	4350 00	4	838	2
Jackson	2	225 00	277 00	8	1235 00	5	500	6
Jasper	24	3110 00	37 50	25	6551 00	.....	.....	.....
Jefferson	422	55,400 00	8037 00	101	18,640 00	.....	.....	9
Jones	.....	.....	.....	1	500 00	.....	.....	2
Kemper	16	2370 00	1330 00	48	10,785 00	.....	.....	5
Lafayette	49	7005 00	2080 00	60	14,005 00	2	340	2
Lauderdale	24	3025 00	735 00	32	7175 00	.....	.....	.....
Lawrence	32	5320 00	40 00	14	2440 00	1	1000	.....
Leake	17	2275 00	150 00	22	3890 00	5	1400	2
Lowndes	286	44,835 00	16,952 00	183	37,142 00	3	1500	.....
Madison	297	42,620 00	25,175 00	136	31,150 00	.....	.....	.....
Marion	2	375 00	100 00	2	550 00	2	550	.....
Marshall	115	14,945 00	4746 00	201	42,073 00	1	800	2
Monroe	255	34,245 00	7568 00	124	26,555 00	5	3450	3
Neshoba	.....	2275 00	50 00	.....	2530 00	.....	.....	.....
Newton	22	3085 00	1500 00	9	2150 00	.....	.....	.....
Noxubee	109	16,000 00	1823 00	86	19,810 00	.....	.....	1
Oktibbeha	116	16,500 00	940 00	38	8970 00	1	300	4
Panola	203	30,950 00	4418 00	66	15,575 00	4	3397	2
Perry	.....	.....	.....	1	125 00	.....	.....	.....
Pike	50	7355 00	280 00	36	6730 00	.....	.....	6
Pontotoc	63	8010 00	1365 00	43	8800 00	.....	.....	.....
Rankin	53	6610 00	1650 00	41	8480 00	3	1210	2
Scott	23	3510 00	.....	8	1575 00	.....	.....	.....
Simpson	.....	.....	.....	8	2200 00	.....	.....	2
Smith	2	275 00	.....	2	750 00	.....	.....	.....
Sunflower	112	16,575 00	1985 00	6	1500 00	4	1475	.....
Tallahatchie	72	10,710 00	455 00	11	2916 00	5	760	.....
Tippah	20	2775 00	365 00	43	7125 00	.....	.....	.....
Tishomingo	.....	7540 00	300 00	.....	13,165 00	1	500	1
Tunica	41	5425 00	50 00	6	1195 00	5	4250	.....

[DOCUMENT D.]—Continued.

COUNTIES.	No. of race, saddle, carriage or livery stable horses.	Three-fourths of 1 ₩ cent. on the value of the same.	Value of gold and silver plate, over $50, half of one ₩ cent.	Number of Pianos.	Value of Pianos, one-fourth of one ₩ cent.	No. of toll-bridges, ferries and turnp's.	One-fourth of one ₩ cent. on annual receipts of each.	No. of free male negroes, between 21 and 50, $1.
Warren	467	58,460 00	23,068 00	180	36,855 00	....	.....	3
Washington	469	63,370 00	10,035 00	57	14,640 00	2	1300	1
Wayne	3	600 00	.....	3	1150 00	....	.....	.....
Wilkinson	402	51,926 00	4531 00	84	16,430 00	....	.....	2
Winston	36	4645 00	.....	29	5225 00	....	.....	1
Yallobusha	189	26,120 00	2265 00	86	17,430 00	5	2087	1
Yazoo	445	64,865 00	11,670 00	132	30,950 00	2	442	.....
	7751	1,116,104 00	232,427 00	3172	688,695 00	81	47,120	141

[DOCUMENT D.]—Continued.

COUNTIES.	No. of slaves under sixty years of age, 75 cents each.	No. of free white polls, between 21 and 50 years, 40c. each.	Amount of State Tax.	Fifty per cent. on State Tax for Military Fund.	Amount of money employed out of State, &c., three-tenths of one per cent. for Military Fund.	TOTAL MILITARY TAX.
Adams	12,790	480	$15,773 92	7886 96	376,764 00	9017 25
Amite	7656	692	7644 74	3822 54	43,301 00	3952 44
Attala	5198	1403	5525 25	2762 68	15,535 00	2809 27
Bolivar	9337	317	8025 55	4012 88	44,750 00	4064 77
Calhoun	1905	1006	2091 11	1045 47	340 00	1046 49
Carroll	13,471	1540	13,659 46	6829 73	50,350 00	6829 73
Chickasaw	8365	981	7812 59	3906 29	49,000 00	4053 29
Choctaw	4474	1866	5046 98	2522 49	20,957 00	2586 36
Claiborne	11,862	477	11,473 26	5736 63	47,374 00	5878 75
Clarke	5077	.....	5295 59	2647 79	3350 00	2657 94
Coahoma	.....	.....	4873 89	2437 99	.....	2437 99
Copiah	9206	1356	9321 38	4660 69	60,210 00	4841 32
Covington	1498	350	1419 12	710 06	6634 27	730 25
DeSoto	13,327	1395	13,097 14	6553 42	54,741 00	6740 60
Franklin	4672	567	4397 41	2198 71	.....	2198 71
Greene	640	189	680 48	340 24	.....	340 24
Hancock	1079	422	1366 47	683 23	28,543 00	774 27
Harrison	1020	498	1438 29	719 15	57,700 00	891 24
Hinds	20,523	1133	20,587 06	10,293 53	24,550 00	10,370 38
Holmes	12,769	1114	12,253 22	6126 61	16,136 00	6175 01
Issaquena	7141	179	5984 87	2992 19	41,156 00	3115 63

COUNTIES.	No. of slaves under sixty years of age, 75 cents each.	No. of free white polls, between 21 and 50 years, 40c. each.	Amount of State Tax.	Fifty per cent. on State Tax for Military Fund.	Amount of money employed out of State, &c., three-tenths of one per cent. for Military Fund.	TOTAL MILITARY TAX.
Itawamba	3656	1996	4534 14	2267 07	28,768 00	2362 96
Jackson	1060	399	1316 02	658 01	.....	658 01
Jasper	4172	861	4152 87	2076 43	3153 00	2085 88
Jefferson	11,278	439	9882 03	4941 01	42,158 66	5067 48
Jones	390	317	498 00	249 00	.....	249 00
Kemper	5992	1001	5220 01	2610 00	31,357 00	2667 07
Lafayette	6946	1089	7011 30	3505 65	34,412 00	3648 82
Lauderdale	4880	834	4732 13	2366 07	41,317 00	2490 01
Lawrence	3721	895	3973 81	1986 92	.....	1986 92
Leake	2858	843	2849 45	1424 75	.....	1424 75
Lowndes	15,783	829	17,696 74	8848 37	18,395 00	8893 55
Madison	16,754	764	16,234 59	13,117 30	253,010 00	13,876 33
Marion	2083	382	2243 45	1121 73	.....	1121 73
Marshall	15,906	1575	16,176 15	8088 07	143,670 00	8519 09
Monroe	12,954	1262	12,908 75	6454 38	427,642 00	7737 30
Neshoba	2163	852	2301 89	1150 94	13,300 00	1190 84
Newton	3477	932	3470 56	1735 28	37,135 75	1846 69
Noxubee	14,448	762	12,635 88	6317 94	47,482 00	6560 08
Oktibbeha	7652	920	7426 35	3712 67	.....	3712 67
Panola	10,713	1079	10,855 21	5427 60	42,024 00	5553 68
Perry	725	186	801 62	400 81	.....	400 81

Pike	4836	1005	5676 54	2838 27	.....	2838 27
Pontotoc	7370	1888	7671 69	3835 84	13,375 00	3875 87
Rankin	7065	865	6980 50	3490 25	.....	3490 25
Scott	3259	773	3404 63	1702 31	10,100 00	1732 61
Simpson	2245	432	2031 10	1015 55	1980 00	1021 49
Smith	2228	722	2190 16	1095 08	2567 50	1102 73
Sunflower	4636	280	4092 48	2046 24	47,200 00	2096 59
Tallahatchie	4951	467	4411 14	2255 40	16,905 92	2191 51
Tippah	5916	2166	6293 14	3146 05	35,333 00	3252 04
Tishomingo	4751	2852	6544 32	3272 16	30,513 00	3363 70
Tunica	4144	238	3376 26	1688 13	.....	1688 13
Warren	13,507	1041	16,360 75	8180 37	254,421 00	8943 63
Washington	14,615	339	12,793 19	6396 59	283,020 00	7245 65
Wayne	2153	196	1842 50	921 25	.....	921 25
Wilkinson	13,093	532	12,370 86	6185 43	58,550 00	6360 96
Winston	3943	709	3832 16	1916 08	22,115 00	1983 87
Yallobusha	8992	1234	9733 19	4866 59	110,838 00	5199 11
Yazoo	16,656	1129	17,048 16	8524 08	109,216 00	8864 62
	413,981	51,050	431,341 00	222,560 95	3,101,344 10	229,737 87

AUDITOR'S OFFICE, COLUMBUS, MISS., November 20, 1868.

A. J. GILLESPIE, Auditor Public Accs.

[DOCUMENT E.]

ASSESSMENT OF PERSONS AND PERSONAL PROPERTY, IN THE STATE OF MISSISSIPPI, FOR THE FISCAL YEAR, 1862.

COUNTIES.	Amount of money loaned at interest, &c., one-fifth of 1 per cent.	Amount of Goods, &c., imported, one-fifth of 1 per cent.	Amount of Stock in Banks, 3-10ths of one per cent.	Amount of sales of liquors sold by the gallon, &c., one-fourth of one per cent.	Amt. of sale as merchandize, of slaves, horses, &c., by any person, 3-10ths of one ⅌ ct	Number of Pleasure Carriages.
Adams	$986,879	105,027 00	.....	10,677 00	.....	448
Amite	334,886	4531 00	.....	.....	.....	.....
Attala	263,174	10,060 00	.....	700 00	.....	277
Bolivar	78,764	.....	.....	.....	.....	85
Calhoun	27 461	160 00	.....	370 00	.....	103
Carroll	172,518	59,319 00	.....	.....	.....	526
Chickasaw	120 667	21,830 00	.....	225 00	.....	389
Choctaw	145,786	5574 00	.....	3984 00	.....	325
Claiborne	277,606	41,407 00	.....	.....	2000 00	337
Clarke	30,795	104,800 00	.....	15,000 00	.....	153
Coahoma	.....	.....	.....	.....	.....	.....
Copiah	203,424	47,450 00	.....	621 00	.....	517
Covington	37,995	300 00	.....	.....	.....	52
DeSoto	529,532	25,989 00	.....	2206 00	.....	697
Franklin	149,400	300 00	.....	320 00	.....	207
Greene	27,513	.....	.....	.....	.....	19
Hancock	45,144	31,796 00	.....	.....	.....	.....
Harrison	1625	33,750 00	.....	150 00	.....	18
Hinds	802,380	224,903 00	.....	5980 00	.....	1093
Holmes	265,232	43,645 00	.....	3775 00	.....	608

Issaquena	276,365 00	800 00	.....	.....	.....	70
Itawamba	80,565 00	16,020 00	.....	944 00	.....	192
Jackson	21,513 00	18,355 00	.....	.....	.....	24
Jasper	80,893 00	2852 00	.....	.....	.....	148
Jefferson	308 887 00	22,525 00	.....	1650 00	.....	405
Jones	10,939 00	.....	.....	.....	.....	8
Kemper	75,528 00	300 00	.....	.....	.....	229
Lafayette	245,102 00	14,337 00	.....	.....	.....	212
Lauderdale	68,683 00	50,210 00	.....	.....	.....	157
Lawrence	90,600 00	36,200 00	.....	1400 00	.....	121
Leake	36,700 00	.....	.....	.....	.....	173
Lowndes	811,375 00	95,880 00	.....	2277 00	.....	633
Marshall	560,781 00	57,505 00	.....	1800 00	.....	785
Marion	180,869 00	250 00	.....	2000 00	.....	16
Madison	565,915 00	114,660 00	.....	.....	.....	729
Monroe	584,145 00	22,552 00	.....	895 00	.....	596
Neshoba	70,754 00	.....	.....	.....	.....	105
Newton	99,635 00	5577 00	.....	.....	.....	165
Noxubee	224,977 00	.....	.....	.....	.....	427
Oktibbeha	209,670 00	6501 00	4500	2109 00	.....	381
Panola	404,311 00	30,466 00	.....	200 00	.....	500
Perry	36,030 00	500 00	.....	.....	.....	14
Pike	167,847 00	100,854 00	.....	.....	.....	253
Pontotoc	239,159 00	11,740 00	15,000	400 00	.....	422
Rankin	248,985 00	33,435 00	.....	.....	.....	328
Scott	47,770 00	27,415 00	.....	325 00	.....	204
Simpson	22,550 00	.....	.....	.....	.....	23
Smith	56,340 00	.....	.....	.....	.....	59
Sunflower	69,937 00	.....	.....	.....	.....	78
Tallahatchie	27,920 00	175 00	750	400 00	.....	158
Tippah	.....	.....	.....	.....	.....	.....
Tishomingo	.....	.....	.....	.....	.....	.....

[DOCUMENT E.]—Continued.

COUNTIES.	Amount of money loaned at interest, &c., one-fifth of 1 per cent.	Amount of Goods, &c., imported, one-fifth of 1 per cent.	Amount of stock in Banks, 3-10ths of 1 per cent.	Amount of sales of liquors sold by the gallon, &c., one-fourth of one per cent.	Amt. of sale as merchandize, of slaves, horses, &c., by any person, 3-10ths of 1 ⅌ cent.	Number of Pleasure Carriages.
Tunica	21,620 00	2000 00	.....	.....	.....	26
Warren	316,680 00	78,730 00	.....	.....	.....	303
Washington	341,285 00	.....	.....	.....	.....	.....
Wayne	26,903 00	.....	.....	.....	.....	.....
Wilkinson	454,930 00	13,005 00	.....	1466 00	.....	332
Winston	104,670 00	32,475 00	.....	1432 00	.....	249
Yallobusha	448,154 00	58,806 00	1975	1953 00	.....	417
Yazoo	696,280 00	238,535 00	.....	9813 00	.....	.....
	$8,791,745 00	1,853,001 00	22,225	73,072 00	2000 00	14,796

[DOCUMENT E.]---Continued.

COUNTIES.	Value of Pleasure Carriages, half of one per cent.	No. of Watches.	Value of Watches, half of one ⅌ ct.	Number of Clocks.	Value of Clocks, half of one ⅌ ct.	Number of cattle over twenty head, one cent each.
Adams	$80,765 00	670	47,095 00	484	7405 00	7184
Amite	51,536 00	.....	19,409 00	.....	3504 00	4865
Attala	26,035 00	204	8688 00	446	3969 00	978
Bolivar	9680 00	183	13,385 00	65	459 00	4318
Calhoun	7215 00	66	2315 00	272	2281 00	102
Carroll	65,425 00	448	25,784 00	496	4846 00	3769
Chickasaw	43,940 00	215	11,072 00	270	1836 00	1037
Choctaw	25,705 00	227	10,134 00	605	5172 00	605
Claiborne	54,505 00	289	20,275 00	205	2318 00	7482
Clarke	16,145 00	226	12,296 00	146	1053 00	1391
Coahoma	.....	.....	.....	.....	.....	....
Copiah	48,770 00	438	21,311 00	517	3737 00	3144
Covington	5040 00	60	2624 00	103	732 00	1335
DeSoto	78,330 00	529	25,465 00	544	4178 00	2691
Franklin	23,325 00	177	11,998 00	182	1012 00	2592
Greene	1105 00	15	571 00	33	257 00	4507
Hancock	2999 00	.....	2540 00	.....	503 00	12,863
Harrison	1225 00	50	2145 00	43	240 00	3447
Hinds	139,407 00	1032	63,746 00	767	5846 00	5977
Holmes	59,890 00	495	27,911 00	460	3612 00	4382
Issaquena	9750 00	100	8789 00	45	496 00	3268

[DOCUMENT E.]—Continued.

COUNTIES.	Value of Pleasure Carriages, half of one per cent.	No. of Watches.	Value of Watches, half of one ⅌ ct.	Number of Clocks.	Value of Clocks, half of one ⅌ cent.	Number of Cattle over twenty head, one cent each.
Itawamba	$18,140 00	162	5490 00	565	4422 00	317
Jackson	2002 00	33	1651 00	45	793 00	5768
Jasper	13,362 00	170	7415 00	204	1391 00	885
Jefferson	49,400 00	387	25,269 00	312	2645 00	7259
Jones	485 00	23	768 00	78	480 00	1676
Kemper	25,306 00	162	7797 00	337	2650 00	1164
Lafayette	47,850 00	299	13,670 00	399	3232 00	914
Lauderdale	20,350 00	131	6470 00	202	1502 00	730
Lawrence	12,494 00	156	9094 00	215	1782 00	1078
Leake	13,595 00	91	4071 00	127	959 00	339
Lowndes	90,890 00	599	33,203 00	381	2616 00	1384
Marshall	95,052 00	599	30,265 00	741	5389 00	1338
Marion	1675 00	31	1100 00	127	1302 00	5156
Madison	105,960 00	578	37,315 00	282	2693 00	7100
Monroe	65,750 00	428	24,562 00	483	3536 00	1686
Neshoba	8305 00	133	4628 00	309	2535 00	815
Newton	15,437 00	157	6437 00	207	1494 00	840
Noxubee	51,020 00	272	17,052 00	213	1477 00	1704
Oktibbeha	43,738 00	316	13,465 00	300	1896 00	1382
Panola	60,230 00	450	23,275 00	473	4306 00	3126
Perry	1315 00	20	680 00	26	190 00	7047
Pike	28,445 00	263	15,091 00	373	3485 00	1493

Pontotoc	$44,825 00	248	12,606 00	612	5098 00	946
Rankin	38,600 00	280	15,600 00	207	1466 00	2051
Scott	17,795 00	167	7634 00	181	1381 00	789
Simpson	3688 00	55	2236 00	92	752 00	531
Smith	6625 00	53	2950 00	146	976 00	677
Sunflower	12,490 00	124	8799 00	31	262 00	3906
Tallahatchie	19,720 00	159	7215 00	142	1160 00	2454
Tippah	.....	.....	.....	.....	.....	.....
Tishomingo	.....	.....	.....	.....	.....	.....
Tunica	3045 00	99	5849 00	48	325 00	3663
Warren	47,230 00	602	34,255 00	227	2648 00	5750
Washington	21,465 00	.....	20,005 00	.....	1106 00	8587
Wayne	750 00	.....	2845 00	.....	689 00	2745
Wilkinson	43,960 00	312	19,989 00	259	2239 00	6436
Winston	19,673 00	172	6580 00	360	3035 00	879
Yallobusha	48,320 00	545	27,158 00	592	5355 00	2793
Yazoo	69,139 00	.....	40,764 00	.....	3284 00	8093
	$1,804,318 00	13,700	840,806 00	14,979	134,607 00	179,438

[DOCUMENT E.]—Continued.

COUNTIES.	No. of race, saddle, carriage or livery stable horses.	Three-fourths of 1 ⅌ cent. on the value of the same.	Value of gold and silver plate, over $50, half of one ⅌ cent.	Number of Pianos.	Value of Pianos, one fourth of one ⅌ cent.	No. of toll-bridges, ferries and turnp's.	One-fourth of one ⅌ cent. on annual receipts of each.	No. of free male negroes, between 21 and 50, $1.
Adams	788	102,315 00	44,722 00	290	43,815 00	....	.....	20
Amite	.....	11,905 00	894 00	.....	9700 00	....	.....	.....
Attala	17	2375 00	150 00	22	5975 00	3	4050	.....
Bolivar	123	17,545 00	3635 00	32	5125 00	....	.....	.....
Calhoun	.....	.....	.....	1	150 00	....	.....	.....
Carroll	116	21,975 00	7245 00	85	20,735 00	....	.....	7
Chickasaw	11	1950 00	850 00	42	8605 00	2	575	.....
Choctaw	14	2100 00	120 00	11	2725 00	1	1000	.....
Claiborne	338	52,325 00	16,116 00	118	20,865 00	....	.....	3
Clarke	30	4050 00	900 00	36	6855 00	3	1850	.....
Coahoma	.....	.....	.....	.....	.....	....	.....	.....
Copiah	73	11,205 00	1893 00	53	9435 00	2	55	.....
Covington	.....	.....	.....	4	1200 00	1	75	.....
DeSoto	83	13,115 00	3595 00	116	23,944 00	2	.....	2
Franklin	74	11,587 00	550 00	25	5150 00	....	.....	.....
Greene	2	300 00	.....	7	1685 00	2	175	.....
Hancock	.....	1760 00	265 00	.....	2930 00	....	.....	9
Harrison	1	100 00	650 00	11	2250 00	1	200	8
Hinds	349	55,913 00	18,120 00	269	53,961 00	3	195	.....
Holmes	132	20,630 00	3873 00	73	16,275 00	2	940	3
Issaquena	112	17,475 00	3100 00	14	2435 00	2	600	.....

Itawamba	3	340 00		22	4454 00	1	100	3
Jackson			327 00	6	1150 00	6	500	4
Jasper	12	1690 00	225 50	21	5450 00			4
Jefferson	339	48,170 00	9377 00	95	16,170 00			5
Jones				1	250 00	1	25	
Kemper	5	775 00	1175 00	54	10,850 00			4
Lafayette	43	6485 00	2875 00	73	15,805 00	1	200	
Lauderdale	21	2835 00	850 00	23	4850 00			
Lawrence	29	4580 00	140 00	17	2720 00	1	1000	
Leake				23	3220 00	3	700	2
Lowndes	207	33,430 00	15,787 00	193	35,830 00	3	1000	
Marshall	70	11,490 00	7198 00	212	42,230 00			5
Marion	1	300 00	100 00	3	760 00	2	250	
Madison	201	31,935 00	28,400 00	150	30,530 00	1	300	
Monroe	138	22,702 00	7095 00	112	22,530 00	3	2750	2
Neshoba	14	2150 00	50 00	10	2225 00			
Newton	14	1975 00	1750 00	12	2725 00			
Noxubee	48	7650 00	1658 00	89	18,200 00			
Oktibbeha	47	6616 00	440 00	38	8895 00			3
Panola	98	16,160 00	5470 00	70	14,925 00	4	1950	1
Perry	2	473 00						
Pike	14	4865 00	1315 00	44	7710 00			5
Pontotoc	24	3875 00	1765 00	44	8675 00			
Rankin	47	7520 00	1780 00	46	8500 00			1
Scott	8	90 00	150 00	7	865 00			
Simpson				7	1350 00			1
Smith	1	150 00		8	1890 00			
Sunflower	75	12,985 00	2260 00	10	2050 00	3	1050	
Tallahatchie	24	3310 00	855 00	17	3095 00	2	800	
Tippah								
Tishomingo								
Tunica	24	3975 00	190 00	5	800 00	3	2450	

[DOCUMENT E]—Continued.

COUNTIES.	No. of race, saddle, carriage or livery stable horses.	Three-fourths of 1 ₱ cent. on the value of the same.	Value of gold and silver plate, over $50, half of one ₱ cent.	Number of Pianos.	Value of Pianos, one-fourth of one ₱ cent.	No. of toll-bridges, ferries and turnp's.	One-fourth of one ₱ cent. on annual receipts of each.	No. of free male negroes, between 21 and 50, $1.
Warren	247	31,470 00	21,380 00	141	26,175 00	....	.....	1
Washington	.....	44,210 00	10,300 00	.....	12,640 00	....	.....	.....
Wayne	.....	575 00	1180 00	.....	2086 00	....	.....	.....
Wilkinson	333	43,960 00	5065 00	88	16,680 00	....	.....	2
Winston	12	1630 00	100 00	27	4826 00	....	.....	.....
Yallobusha	118	17,850 00	4235 00	92	19,450 00	5	3071	.....
Yazoo	.....	41,935 00	16,345 00	.....	29,600 00	....	1685	.....
	4482	771,781 00	256,525 00	2969	673,956 00	63	27,546	95

[DOCUMENT E.]—Continued.

COUNTIES.	No. of slaves under sixty years of age, 75 cents each.	No. of free white polls, between 21 and 50 years, 40c. each.	Amount of State Tax.	Fifty per cent. on State Tax for Military Fund.	Amount of money employed out of State, &c., three-tenths of one per cent. for Military Fund.	TOTAL MILITARY TAX
Adams	12,695	376	$13,750 87	6874 50	235,216 00	7580 14
Amite	7866	549	7337 29	3668 65	55,175 00	3834 24
Attala	5264	740	5041 38	2520 69	.....	2520 69
Bolivar	10,332	230	8326 40	4163 20	24,460 00	4326 40
Calhoun	2013	991	2003 21	1001 60	2627 00	1009 49
Carroll	13,198	762	11,392 83	5699 31	.....	5699 31
Chickasaw	8297	409	7009 16	3504 52	71,304 00	3718 43
Choctaw	4608	992	4422 24	2211 12	34,614 83	2366 67
Claiborne	12,123	319	10,846 34	5423 17	37,400 00	5535 37
Clarke	5365	477	4655 79	2327 89	2720 00	2334 40
Coahoma	.....	.....	.....	.....	.....	.....
Copiah	9414	769	8384 17	4192 08	14,352 00	4235 13
Covington	1472	201	1319 30	659 75	5706 00	676 86
DeSoto	13,615	858	12,444 81	6222 40	11,700 00	6234 28
Franklin	4887	388	4433 79	2216 88	.....	2216 88
Greene	674	103	664 92	332 46	21,120 00	411 14
Hancock	964	242	1150 42	575 20	28,023 00	626 89
Harrison	604	226	683 39	341 67	.....	341 67
Hinds	21,669	980	20,461 87	10,230 93	42,090 00	10,357 20
Holmes	13,030	508	11,323 96	5661 98	9700 00	5691 08
Issaquena	6904	103	6055 54	3027 77	56,260 00	3178 55

[DOCUMENT E.]—Continued.

COUNTIES.	No. of slaves under sixty years of age, 75 cents each.	No. of free white polls, between 21 and 50 years, 40c each.	Amount of State Tax.	Fifty per cent on State Tax for Military Fund.	Amount of money employed out of State, &c, three-tenths of one per cent. for Military Fund.	TOTAL MILITARY TAX.
Itawamba	3649	919	3457 99	1778 50	29,937 00	1818 84
Jackson	843	189	871 10	435 55	.....	435 55
Jasper	505	465	3686 30	1843 15	.....	1843 15
Jefferson	11,223	298	10,115 81	5057 91	32,517 00	5155 45
Jones	456	373	537 56	268 77	.....	268 77
Kemper	6236	399	5176 43	2588 21	21,076 00	2651 44
Lafayette	6723	587	6232 83	3116 42	46,453 00	3256 19
Lauderdale	4385	379	4238 62	2119 31	13,280 00	2218 53
Lawrence	3902	489	3522 13	1761 06	52,680 00	1919 10
Leake	2842	325	2448 48	1224 24	.....	1224 24
Lowndes	16,333	491	15,335 60	7667 80	.....	7667 80
Marshall	15,380	763	13,974 20	6987 10	112,995 00	7326 08
Marion	2144	174	2122 06	1061 02	.....	1061 02
Madison	17,182	670	15,775 11	7887 56	207,895 00	8511 23
Monroe	12,542	629	11,598 33	5799 76	158,515 00	6275 85
Neshoba	2278	490	2155 94	1077 96	19,310 00	1135 89
Newton	3526	688	3223 85	1611 92	.....	1611 92
Noxubee	15,193	357	12,609 80	6304 90	17,350 00	6356 95
Oktibbeha	7881	616	6994 37	3497 18	.....	3497 18
Panola	11,152	481	10,089 25	5044 63	23,916 00	5116 38
Perry	790	83	781 33	390 66	.....	390 66

Pike	4841	619	4733 02	2366 51	.....	2366 51
Pontotoc	7735	838	7075 98	3537 99	42,209 00	3644 61
Rankin	7318	520	6648 73	3324 36	.....	3324 36
Scott	3463	376	3051 22	1525 61	7160 00	1547 09
Simpson	2363	216	1957 07	978 53	1460 00	982 92
Smith	2402	347	2118 13	1059 06	1060 00	1062 21
Sunflower	5014	237	4260 72	2130 36	43,000 00	2258 78
Tallahatchie	5371	282	4237 91	2118 95	19,213 09	2176 59
Tippah	.....	.....	.....	.....	.....	.....
Tishomingo	.....	.....	.....	.....	.....	1591 51
Tunica	4423	180	3183 02	1591 51	.....	5596 41
Warren	13,127	354	10,832 72	5416 35	60,020 00	6370 32
Washington	14,979	192	12,704 05	6352 92	6100 00	968 43
Wayne	2119	190	1780 32	890 16	26,091 00	6113 73
Wilkinson	13,488	380	12,001 56	6000 78	37,650 00	1842 93
Winston	4030	456	3661 07	1830 53	3800 10	4673 63
Yallobusha	9447	716	9063 17	4531 58	47,348 00	7894 57
Yazoo	16,239	604	15,436 32	7718 16	88,207 37	
	418,948	26,595	379,399 78	189,751 84	1,765,655 39	195,071 64

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2d, 1863.

A. J. GILLESPIE,
Auditor Public Acc's.

[DOCUMENT F.]

REVENUE SETTLEMENTS—STATE TAX 1861.

COUNTIES.	Tax Collectors.	State Tax 1861.	Additional Assessments.	Insolvencies Collected.	Amounts Transferred.	Total Debits.	Insolvencies.	Erroneous Assessments.	Lands sold for Taxes.
Adams	O. Metcalfe	$24,956 48	$ 31 23	80	$208 65	$25,197 16	$ 91 95	$238 65	$954 23
Amite	J. G. Morgan	10.453 87	35 08	.....	.....	10,488 95	42 94	.....	.....
Attala	J. C. Lucas	9987 03	.....	.....	.....	9987 03	477 46	66 21	.....
Bolivar	Wm. Wilson	20,974 21	475 42	.....	.....	21,449 63	128 99	274 61	763 97
Calhoun	C. E. Murphree	4597 97	.....	.....	.....	4597 97	193 35	.....	1004 29
Carroll	F. P. Pleasants	23,371 84	376 32	.....	.....	23,748 16	634 19	36 26	490 42
Chickasaw	J. L. Flanikin	13,557 94	308 20	56 52	.....	13,922 66	330 11	2 20	579 03
Choctaw	W. C. Staples	9567 74	37 66	.....	.....	9605 40	520 05	.....	705 81
Claiborne	Daniel Willis	17,402 56	.....	.....	.....	17,402 56	193 74	.....	.....
Clarke	W. H. Cherry	7902 76	.....	.....	.....	7902 76	174 35	.....	.....
Coahoma	J. N. Allen	12,993 86	.....	.....	.....	12,993 86	.....	.....	2202 34
Copiah	W. M. Haley	15,809 18	155 36	.....	.....	15,914 54	350 73	68 10	141 57
Covington	H. A. McLeod	2198 56	.....	.....	.....	2198 56	14 21	.....	.....
DeSoto	G. B. Wright	24,091 68	.....	.....	.....	24,091 68	471 86	.....	849 35
Franklin	A. Brown	6266 72	.....	.....	.....	6266 72	47 00	.....	.....
Greene	W. Harrison	800 98	.....	.....	.....	800 98	12 63	.....	.....
Hancock	N. Monet	2460 06	27 00	.....	.....	2487 06	80 57	.....	627 42
Harrison	C. L. Quave	3711 86	.....	.....	.....	3711 86	275 40	.....	2259 30
Hinds	W. H. Taylor	35,457 83	1182 64	.....	.....	36,640 47	347 98	470 80	1101 53
Holmes	J. W. Rogers	20,984 80	.....	.....	.....	20,984 80	270 38	.....	.....
Issaquena	J. L. Mayfield	14,473 90	31 65	.....	.....	14,505 55	110 54	.....	.....
Itawamba	B. F. Toomer	9019 40	.....	.....	.....	9019 40	415 97	.....	1315 50

Jackson	A. F. Ramsey	$ 2205 58				$ 2205 58			
Jasper	L. B. Lassiter	7210 59	$10 46			7251 05	$ 64 78	$161 22	
Jefferson	D. McCormick	14,191 42				14,191 42	52 76		
Jones	E. M. Devall	1029 98				1029 98	35 18		
Kemper	J. W. Gully	8523 16				8523 16	287 73		$68 70
Lafayette	W. S. McKee	11,887 81				11,887 81	292 64		424 92
Lauderdale	W. F. Alford	7548 07				7548 07	119 77		
Lawrence	A. D. Dixon	6176 45	39 74			6216 19	160 82		197 87
Leake	F. Burnett	5397 55	76 42			5473 97	94 32	13 46	
Lowndes	E. C. Eggleston	28,297 47				28,297 47	141 94	21 76	
Madison	W. J. Taylor	17,674 72				17,674 72	123 25		
"	Jno Handy, Adm'r	7221 88				7221 88			
Marion	H. Pope	2858 46	14 67			2873 13	32 39		2 31
Marshall	J. R. McCarroll	26,797 51	12 74			26,810 25	754 52		136 07
Monroe	J. H. Anderson	22,267 64	174 50			22,442 14	296 71		458 81
Neshoba	L. C. Franklin	4453 68	15 71			4469 39	80 86	17 09	
Newton	J. H. Wells	3406 98				3406 98	106 11		
Noxubee	W. M. Connor	22,826 76				22,826 76	277 83	122 12	224 00
Oktibbeha	W. S. James	13,270 79				13,270 79	220 60		
Panola	J. H. Jones	20,997 93	141 07		$738 49	21,877 49	287 90		712 36
Perry	G. W. Bradley	952 98	7 59			960 57	18 48		6 88
Pike	L. C. Bickham	8662 10				8662 10	185 47		
Pontotoc	A. Y. Donaldson	14,314 90	86 27			14,401 17	248 45		866 05
Rankin	L. D. Rhodes	$11,587 48	$ 14 83			$11,602 31	$262 74		
Scott	W. H. Rodgers	6707 74	38 23			6745 97	343 21		
Simpson	G. Walker	3060 69				3060 69	45 00		
Smith	Wm. Watkins	3862 82	30 64			3893 46	129 98		
Sunflower	Eli Waites	12,734 54	141 18			12,875 72	59 61		$5724 11
Tallahatchie	J. A. Hall	11,438 02				11,438 02	84 47		1827 20
Tippah	Noah Vernor	11,883 44				11,883 44			
Tishomingo	J. G. Barton	13 973 86				13,973 86			
Tunica	T. B. Turner	10,531 42	41 75			10,573 17	108 76	$103 36	20 21

[DOCUMENT F.]—Continued.

COUNTIES.	Tax Collectors.	State Tax 1861.	Additional Assessments.	Insolvencies Collected.	Amounts Transferred	Total Debits.	Insolvencies.	Erroneous Assessments.	Lands sold for Taxes.
Warren	Wm. McRae	26,273 58	244 13	.....	.....	26,517 71	857 51	.....	1146 96
Washington	A. B. Carson	39,060 99	.....	.....	.....	39,060 99	154 95	.....	.....
Wayne	Angus Taylor	2123 89	.....	.....	.....	2123 89	15 20	.....	.....
Wilkinson	Wm. Stamps	17,435 79	58 74	$38 83	.....	17,533 36	143 96	.....	.....
Winston	M. A. Metts	6666 75	.....	.....	.....	6666 75	37 73	61 01	46 74
Yallobusha	Jno Powell	15,544 25	.....	.....	.....	15,544 25	1165 04	.....	.....
Yazoo	W. H. Mangum	30,214 52	133 39	.....	.....	30,347 91	336 99	29 17	234 61
		$772,315 42	$3922 62	$95 65	$947 14	$777,281 33	$12,812 06	$1686 02	$25,092 56

[DOCUMENT F.]—Continued.

COUNTIES.	Tax on Lands held by State for Taxes.	Taxes Suspended.	Taxes Enjoined.	Amounts Transferred.	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Balance due State.	Amounts Over Paid.
Adams					$800 25	$23,112 08	$23,912 16		
Amite					373 38	10,078 62	10,488 95		
Attala					343 30	9100 06	9987 08		
Bolivar	$7300 34				691 38	12,290 34	21,449 63		
Calhoun					192 14	3208 13	3597 97		
Carroll	448 38		$21 00		752 33	21,365 58	23,748 16		
Chickasaw	546 49				467 71	11,997 12	13,922 66		
Choctaw					332 56	8046 93	9665 40		
Claiborne					576 26	17,060 45	17,830 45		427 89
Clarke					291 85	7436 56	7902 76		
Coahoma	2422 14				383 75	7915 65	12,983 86	$ 16 00	
Copiah					524 87	13,319 75	14,405 02	1509 52	
Covington					109 21	2076 14	2198 56		
DeSoto					713 11	22,027 36	24,091 68		
Franklin					246 59	5973 13	6266 72		
Greene					39 42	748 93	800 98		
Hancock	32 16				120 32	1626 59	2487 06		
Harrison					163 09	1014 07	3711 86		
Hinds					1134 65	33,585 51	36,640 47		
Holmes					671 43	20 042 99	20 984 80		
Issaquena						12,000 00	12,110 54	2395 01	
Itawamba					318 10	6969 83	9019 40		
Jackson						1800 00	1800 00	405 58	

[DOCUMENT F.]—Continued.

COUNTIES.	Tax on Land held by State for Taxes.	Taxes Suspended.	Taxes Enjoined.	Amounts Transferred.	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Balance due State.	Amounts Over Paid.
Jasper	.....	.....	.....	.....	270 75	6754 20	7251 05	.....	.....
Jefferson	.....	.....	.....	.....	484 16	13,654 50	14,191 42	.....	.....
Jones	.....	.....	.....	.....	49 74	945 06	1029 96	.....	.....
Kemper	.....	.....	.....	.....	307 06	7859 67	8528 16	.....	.....
Lafayette	.....	.....	.....	.....	417 85	10,752 40	11,387 81	.....	.....
Lauderdale	.....	.....	.....	.....	282 85	7145 45	7548 07	.....	.....
Lawrence	.....	.....	.....	.....	241 66	5415 84	6218 19	.....	.....
Leake	.....	.....	.....	.....	280 98	5145 21	5473 97	.....	.....
Lowndes	.....	.....	.....	.....	908 01	27,220 76	28,297 47	.....	.....
Madison	.....	.....	.....	.....	536 54	17,024 98	17,674 72	.....	.....
"	.....	.....	.....	.....	350 15	6871 73	7221 88	.....	.....
Marion	.....	.....	.....	.....	140 23	2598 20	2873 13	.....	.....
Marshall	.....	.....	.....	.....	.....	23,948 32	24,888 91	1971 34	.....
Monroe	.....	.....	.....	.....	724 36	20,962 26	22,442 14	.....	.....
Neshoba	.....	.....	.....	.....	191 14	4180 30	4469 39	.....	.....
Newton	.....	.....	.....	.....	99 02	3201 84	3406 98	.....	.....
Noxubee	.....	.....	.....	.....	732 80	21,470 01	22,626 76	.....	.....
Oktibbeha	.....	.....	.....	.....	451 50	12,598 69	13,270 79	.....	.....
Panola	.....	.....	.....	.....	685 53	20,191 70	21,877 49	.....	.....
Perry	.....	.....	.....	.....	47 10	888 11	960 57	.....	.....
Pike	.....	.....	.....	.....	314 29	8162 34	8462 10	.....	.....
Pontotoc	.....	.....	.....	.....	484 58	12,802 09	14,401 17	.....	.....

Rankin	.....	.....	.....	.....	400 19	10,939 38	11,602 31	.....	.....
Scott	.....	.....	.....	738 49	262 35	5401 92	6745 97	.....	.....
Simpson	.....	.....	.....	.....	151 80	2863 89	3 60 69	.....	.....
Smit	.....	.....	.....	.....	172 90	3590 58	3893 46	.....	.....
Sunflower	.....	354 79	.....	.....	433 84	6303 37	12,875 72	.....	.....
Tallahatchie	1803 35	.....	.....	.....	400 60	7322 40	11,438 02	.....	.....
Tippah	.....	.....	.....	.....	.....	8902 23	8902 23	2981 21	.....
Tishomingo	.....	.....	.....	.....	.....	10,460 67	10,460 67	3513 19	.....
Tunica	2191 02	726 82	.....	.....	349 03	7073 97	10 573 17	.....	.....
Warren	278 36	.....	.....	.....	829 81	23,405 07	26,517 71	.....	.....
Washington	....	....	....	....	.....	$13,700 00	$13,854 95	$25,206 04	....
Wayne	....	....	....	....	$105 43	2003 26	2123 89	....	....
Wilkinson	....	....	....	....	581 68	16.807 72	17 533 36	....	....
Winston	50 09	....	....	....	257 04	6014 14	6566 75	....	....
Yalobusha	....	....	....	....	491 38	13.887 83	15,544 25	....	....
Yazoo	....	184 00	....	208 65	959 93	28,394 56	30 347 91	....	....
	$15 272 33	$1265 61	$21 00	$947 14	$22,596 99	$660,023.62	$739,717 33	$37,991 89	$427 89

AUDITOR'S OFFICE, COLUMBUS, MISS., Nov. 2, 1863.

A. J. GILLESPIE, Auditor Public Accs.

(DOCUMENT G.)

SETTLEMENT OF MILITARY TAX 1861.

COUNTIES.	Tax Collectors.	Military Tax 1861.	Additional Assessments.	Amounts Transferred.	Total Debits.	nsolvencies.	Erroneous Assessments.	Lands sold for Taxes.
Adams	J. Metcalfe	$13,608 53	$ 9 50	.....	$13,618 03	$90 19	$135 20	.....
Amite	L. G. Morgan	5365 62	17 55	.....	5,383 17	34 26	.....	.....
Attala	J. C. Lucas	5040 16	.....	.....	5 040 16	146 49	33 05	$122 83
Bolivar	Wm. Wilson	10,539 10	238 20	.....	10,777 30	58 60	137 98	1139 07
Calhoun	C. E. Murphree	2299 92	.....	.....	2299 92	96 87	.....	.....
Carroll	F. P. Pleasants	11,835 96	188 16	.....	12 024 12	309 56	18 13	122 13
Chickasaw	J. L. Lanikin	6905 46	182 36	.....	7107 82	147 67	1 10	.....
Choctaw	W. C. Staples	4846 73	10 20	.....	4856 93	167 70	.....	139 91
Claiborne	Daniel Willis	8848 80	.....	.....	8848 80	77 44	.....	.....
Clarke	W. H. Cherry	3961 52	.....	.....	3961 52	37 17	.....	.....
Coahoma	J. N. Allen	6487 80	.....	.....	6487 80	67 84	.....	410 57
Copiah	W. M. Haley	8138 01	.....	.....	8138 01	133 76	42 21	249 83
Covington	H. A. McLeod	1098 10	22 06	.....	1120 16	7 10	.....	.....
DeSoto	G. B. Wright	12,237 92	.....	.....	12 237 92	235 88	.....	.....
Franklin	A. Brown	3112 16	.....	$29 01	3141 17	23 50	.....	.....
Greene	Wm. Harrison	400 49	.....	.....	400 49	6 31	.....	.....
Hancock	N. Monet	1321 06	13 50	.....	1334 56	64 28	.....	.....
Harrison	C. L. Quave	2028 03	.....	.....	2028 03	154 80	.....	.....
Hinds	W. H. Taylor	17,805 76	591 32	.....	18,397 08	175 05	235 40	.....
Holmes	J. W. Rogers	10,540 80	.....	.....	10,540 80	.....	.....	.....
Issaquena	J. L. Mayfield	7376 24	.....	.....	7376 24	55 27	.....	.....

Itawamba	B. F. Toomer	4605 59			4605 59	207 98		
Jackson	A. F. Ramsey	1102 79			1102 79			
Jasper	L. B. Lassiter	3634 97			3634 97	32 39	$80 61	
Jefferson	D. McCormick	7658 94			7658 94	26 38		
Jones	E. M. Devall	505 98	9 41		515 39	17 59		
Kemper	J. W. Gully	4261 57			4261 57	143 87		
Lafayette	W. S. McKee	6087 07			6087 07	121 40		
Lauderdale	W. F. Alford	3897 98			3897 98	59 89		
Lawrence	A. D. Dixon	3088 22	19 87		3108 09	81 99		
Leake	F. Burnett	2698 83	38 21		2737 04	47 16	6 73	
Lowndes	E. C. Egg'eston	14,167 79			14,167 79	70 97	10 88	
Madison	Jno Handy, Adm'r	6573 87			6573 87			
Marion	H. Pope	1429 24	7 51		1436 75	16 06		
Marshall	J. R. McCarroll	13,829 77	6 37		13,836 14	377 26		
Monroe	J. H. Anderson	12,416 74	87 25		12,503 99	148 35		
Nehoba	L. C. Franklin	2266 74	7 85		2274 59	40 43	8 54	
Newton	John H. Wells	3406 98			3406 98	106 11		
Noxubee	W. M. Connor	11,555 52			11,555 52	138 92	61 06	
Madison	W. J. Taylor	7133 56			7133 56	154 00		
Oktibbeha	W. S. James	6635 10			6635 10	109 90		
Panola	J. H. Jones	10,625 04	70 53		10,695 57	143 95		
Perry	G. W. Bradley	480 29			480 29	9 24		
Pike	L. C. Bickham	4331 05			4331 05	92 16		
Pontotoc	A. Y. Donaldson	7197 48			7197 48	102 51		
Rankin	L. D. Rhodes	5793 74	7 42		5801 16	157 52		
Scott	W. H. Rodgers	3384 16	19 11		3403 27	44 27		182 27
Simpson	German Walker	1536 29			1536 29	18 37		
Smith	Wm. Watkins	1939 06	15 32		1954 38	72 05		
Sunflower	Eli Waites	6437 36			6437 36	29 80		
Tallahatchie	J. A. Hall	5704 96			5704 96	50 60		401 60
Tippah	Noah Vernor	6044 19			6044 19			
Tishomingo	J. G. Barton	7078 48			7078 48			

(DOCUMENT G.)—Continued.

COUNTIES.	Tax Collectors.	Military Tax 1861.	Additional Assessments.	Amounts Transferred.	Total Debits.	Insolvencies.	Erroneous Assessments.	Lands solds for Taxes.
Tunica	T. B. Turner	$5265 71	.....	.....	$5265 71	$54 38	$50 40	$512 39
Warren	Wm. McRae	13,900 04	$122 07	.....	14,022 11	433 82	.....	96 17
Washington	A. B. Carson	20,379 55	.....	.....	20,379 55	.....	.....	.....
Wayne	Angus Taylor	1061 95	.....	.....	1061 95	7 70	.....	.....
Wilkinson	Wm. Stamps	8892 42	29 37	.....	8922 79	109 33	.....	.....
Winston	M. A. Metts	3401 13	.....	.....	3401 13	18 50	37 12	175 08
Yallobusha	John Powell	7772 12	.....	.....	7772 12	271 08	.....	309 93
Yazoo	W. H. Mangum	15,447 80	66 69	.....	15,514 49	118 59	31 67	62 28
		$397,449 24	$1779 83	$29 01	$399,258 08	$5724 26	$804 08	$3924 06

[DOCUMENT G.]—Continued.

COUNTIES.	Tax on State Lands.	Taxes Enjoined.	Taxes Suspended.	Commissions for Collecting.	Amounts Transferred.	Amounts paid State Treasurer.	Total Credits.	Balance due State.
Adams	....	....	....	$481 [illegible]	.....	$12,990 [illegible]	$13,[illegible]	.....
Amite	....	....	....	100 47	.....	5186 [illegible]	5[illegible]	.....
Attala	$14 87	....	....	145 81	.....	4577 11	5[illegible]	.....
Bolivar	....	....	....	.....	.....	8527 [illegible]	8[illegible]	$914 42
Calhoun	....	....	....	66 [illegible]	.....	3[illegible]	3[illegible]	.....
Carroll	....	$10 50	....	350 [illegible]	.....	11,[illegible]	12,[illegible]	.....
Chickasaw	97 72	....	....	198 77	.....	[illegible]	[illegible]	.....
Choctaw	....	....	....	140 [illegible]	.....	4408 [illegible]	4[illegible]	.....
Claiborne	....	....	....	268 14	.....	8508 [illegible]	8[illegible]	.....
Clarke	....	....	....	114 93	.....	3758 [illegible]	3[illegible]	.....
Coahoma	....	....	....	.....	.....	5714 [illegible]	6[illegible]	293 14
Copiah	....	....	....	288 [illegible]	.....	7473 35	8[illegible] 01	.....
Covington	....	....	....	33 [illegible]	.....	1079 67	1[illegible]	.....
DeSoto	....	....	....	366 05	.....	11,641 [illegible]	12,[illegible]	.....
Franklin	....	....	....	62 66	.....	3025 61	3141 17	.....
Greene	....	....	....	11 82	.....	382 36	400 42	.....
Hancock	....	....	....	38 10	.....	1232 18	1334 56	.....
Harrison	....	....	....	.....	.....	1250 00	1404 80	623 23
Hinds	....	....	....	[illegible]	.....	17,447 04	18,[illegible]	.....
Holmes	....	....	....	.....	.....	9108 24	9108 24	1432 56
Issaquena	....	....	....	.....	.....	4356 37	4411 64	2964 60
Itawamba	....	....	....	.....	.....	3878 90	4086 88	518 71
Jackson	....	....	....	.....	.....	155 00	155 00	947 79

COUNTIES.	Tax on State Lands.	Taxes Enjoined.	Taxes Suspended.	Commissions for Collecting.	Amounts Transferred.	Amounts paid State Treasurer.	Total Credits.	Balance due State.
Jasper						$2569 46	$2622 46	$1012 51
Jefferson				$228 98		7403 58	7653 96	
Jones				14 98		482 87	512 20	
Kemper				123 53		3904 17	4261 57	
Lafayette				178 97		5786 70	6087 07	
Lauderdale				115 14		3722 95	3897 98	
Lawrence				99 78		2935 32	3108 09	
Leake				80 49		2602 66	2737 04	
Lowndes				422 53		13,663 35	14,167 79	
Madison				197 21		6375 66	6572 87	
Marion				42 62		1378 07	1436 75	
Marshall				408 76		13,055 12	13,836 14	
Monroe				870 67	$29 01	11,955 96	12,503 99	
Noxubee				464 74		9158 85	9572 56	
Newton				99 03		3201 84	3406 98	
Noxubee				340 70		11,014 84	11,555 52	
Madison				209 39		6770 17	7133 56	
Oktibbeha				195 75		6329 45	6635 10	
Panola				316 55		10,235 07	10,695 57	
Perry				14 13		456 92	480 29	
Pike				127 17		3870 19	4089 52	241 53
Pontotoc				212 67		6882 30	7197 48	
Rankin				169 31		5474 33	5801 16	

Scott				100 77		$3075 96	3403 27	
Simpson						1227 68	1246 05	$290 24
Smith				56 47		1825 86	1954 38	
Sunflower						5781 85	5811 65	625 71
Tallahatchie				[illegible] 63		5083 13	5704 96	
Tippah						5416 75	5416 75	627 44
Tishomingo						5272 71	5272 71	1805 77
Tunica			363 41	148 93		4141 20	5265 71	
Warren				407 65		13,084 47	14,022 11	
Washington						8187 79	8187 79	12,191 76
Wayne				31 62		1022 63	1061 95	
Wilkinson				264 40		8549 06	8922 79	
Winston	8 38			100 36		3061 69	3401 13	
Yalobusha				225 03		6966 08	7772 12	
Yazoo						14,047 77	14,260 31	1254 18
	$120 97	$[illegible]	$363 41	$[illegible] 01	$29 01	$3[illegible],723 12	$373,514 49	$25,743 59

Auditor's Office, Columbus, Miss.,
November 2d, 1863.

A. J. GILLESPIE, Auditor Public Accs.

[DOCUMENT H.]

REVENUE SETTLEMENTS—STATE TAX 1862.

COUNTIES.	Tax Collectors.	State Tax 1862.	Additional Assessments.	Total Debits.	Insolvencies.	Erroneous Assess'ts.	Lands sold for Taxes.
Adams	O. Metcalfe	$22,933 44	$264 98	$26,198 42	$287 75	$200 14	$3589 13
Amite	J. G. Morgan	10.163 42	.....	10,163 42	62 46	.....	.....
Attala	A. G. Noah	9508 16	110 37	9618 53	76 42	13 38	35 84
Bolivar	D. Bell	21,193 78	.....	21,193 78	.....	.....	.....
Calhoun	C. E. Murphree	4510 07	23 80	4533 87	185 36	5 37	513 15
Carroll	F. P. Pleasants	21,136 92	551 62	21,688 54	464 74	36 24	117 56
Chickasaw	F. M. James	12,754 50	154 29	12,908 79	277 73	11 20	1397 12
Choctaw	S. C. Pittner	8943 00	109 27	9052 27	225 17	.....	.....
Claiborne	Daniel Willis	16,786 44	.....	16,786 44	.....	.....	.....
Clarke	W. H. Cherry	7262 96	.....	7262 96	52 92	19 15	.....
*Coahoma	J. N. Allen	8119 97	196 67	8316 64	479 23	80 96	.....
Copiah	W. M. Haley	14,899 76	53 84	14,956 60	188 64	28 27	.....
Covington	H. A. McLeod	2067 76	39 43	2107 19	.....	.....	.....
Desoto	J. C. Riley	23,444 24	.....	23,444 24	590 28	.....	.....
Franklin	W. M. Wentworth	6326 11	.....	6326 11	87 96	.....	210 01
Greene	W. Harrison	772 59	32 19	804 78	1 01	75	.....
Hancock	N. Monet	2244 00	.....	2244 00	.....	.....	.....
Harrison	R. E. Walden	2956 97	.....	2956 97	.....	.....	.....
Hinds	J. B. Fairchild	35,387 66	.....	35,387 66	.....	.....	.....
Holmes	James Reedy	20,055 54	.....	20,055 54	110 96	19 16	.....
Issaquena	J. L. Mayfield	14,545 07	.....	14,545 07	.....	.....	.....
Itawamba	M. D. Files	7943 28	.....	7943 28	209 60	.....	.....

*Personal roll 1862 not received—over-paid on land $138 24.

Jackson	W. P. Davis	$ 1760 69	.....	$1760 69	$16 32	.....	.....
Jasper	L. B. Lassiter	6771 22	399 84	7171 06	41 47	148 23	.....
Jefferson	D. McCormick	14,425 20	.....	14,425 20	35 67	.....	.....
Jones	E. M. Devall	1057 75	11 51	1069 26	46 58	.....	.....
Kemper	J. W. Gully	8479 58	.....	8479 58	118 00	.....	.....
Lafayette	W. S. McKee	11,109 34	.....	11,109 34	770 62	.....	.....
Lauderdale	W. F. Alford	7104 57	.....	7104 57	123 23	.....	.....
Lawrence	A. O. Cox	5764 51	40 92	5805 43	33 97	.....	.....
Leake	F. Burnett	4953 09	124 62	5077 71	44 72	22 92	.....
Lowndes	E. C. Eggleston	25,936 33	.....	25,936 33	113 74	23 96	.....
Madison	W. J. Taylor	25,437 13	.....	25,437 13	127 59	.....	.....
Marion	J. H. Black	2739 83	5 15	2744 98	7 20	.....	.....
Marshall	J. R. McCarroll	24,596 56	.....	24,596 56	.....	.....	.....
Monroe	John Vernon	20,957 21	161 09	21,118 30	264 66	149 67	.....
Neshoba	J. C. Gully	4314 09	8 34	4322 43	.....	.....	.....
Newton	J. H. Wells	6344 44	.....	6344 44	.....	.....	.....
Noxubee	W. M. Connor	22,678 56	.....	22,678 56	388 38	19 29	11 60
Oktibbeha	W. S. James	12,839 81	19 33	12,858 13	144 39	.....	.....
Panola	W. S. Clinton	20,247 49	.....	20,247 49	.....	.....	.....
Perry	G. W. Bradley	932 69	.....	932 69	2 42	.....	.....
Pike	R. H. Felder	7718 58	30 02	7748 60	63 64	11 20	.....
Pontotoc	A. Y. Donaldson	13,719 19	.....	13,719 19	.....	.....	.....
Rankin	T. D. Harris	11,255 71	6 73	11,262 44	113 03	28 08	.....
Scott	W. H. Rodgers	6354 33	24 27	6378 60	102 26	.....	.....
Simpson	J. H. Thompson	2986 66	.....	2986 66	17 54	.....	.....
Smith	J.D W. Duckworth	3821 43	23 37	3844 80	.....	.....	72 92
Sunflower	Eli Waites	13,043 97	.....	13,043 97	.....	.....	.....
Tallahatchie	P. B. McDaniel	11,264 79	.....	11,264 79	41 40	.....	.....
*Tippah	W. L. Davis	5590 30	.....	5590 30	707 92	.....	.....
*Tishomingo	.....	7429 54	.....	7429 54	.....	.....	.....
Tunica	J. F. Sample	10,335 62	.....	10,335 62	144 12	.....	2172 47

*No personal roll received.

COUNTIES.	Tax Collectors.	State Tax 1862.	Additional Assessments.	Total Debits.	Insolvencies.	Erroneous Assessments.	Lands sold for Taxes.
Warren	J. C. Bland	20,745 55	.....	20,745 55	.....	.....	.....
Washington	A. B. Carson	38,971 85	.....	38,971 85	.....	.....	.....
Wayne	Angus Taylor	2062 70	.....	2062 70	19 10	.....	.....
Wilkinson	Wm. Stamps	17,066 83	135 10	17,201 93	31 98	4 04	.....
Winston	M. A. Metts	6495 66	.....	6495 66	40 04	45 49	194 13
Yallobusha	L. R. Wilson	14,874 23	33 68	14,907 91	615 99	.....	761 82
Yazoo	W. H. Mangum	28,602 68	.....	28,602 68	.....	.....	.....
		$724,739 35	2560 42	727,299 77	7486 26	862 50	9035 75

[DOCUMENT H.]—Continued.

COUNTIES.	Tax on Lands held by State for Taxes	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Balance due State.
Adams	285 45	742 82	18,193 13	23,198 42	.....
Amite	.....	363 33	9747 63	10,163 42	.....
Attala	93 10	345 71	9049 08	9613 53	.....
Bolivar	.....	.....	6239 38	6239 38	14,954 40
Calhoun	685 73	190 29	2053 97	4533 87	.....
Carroll	.....	.....	20,000 00	20,618 54	1070 00
Chickasaw	265 65	435 59	10,511 45	12,908 79	.....
Choctaw	666 74	324 81	7835 55	9052 27	.....
Claiborne	.....	.....	.....	.....	16,786 44
Clarke	.....	275 73	6915 16	7262 96	.....
*Coahoma	73 47	.....	7821 22	8454 88	.....
Copiah	368 79	502 24	13,870 66	14,953 60	.....
Covington	.....	165 35	2001 84	2107 19	.....
DeSoto	.....	.....	20,137 72	20,728 00	2716 24
Franklin	.....	248 04	5710 10	6326 11	.....
Greene	.....	40 15	762 87	804 78	.....
Hancock	.....	.....	.....	.....	2244 00
Harrison	.....	.....	1800 00	1800 00	1156 97
Hinds	.....	.....	20,225 59	20,225 59	15,162 07
Holmes	.....	657 76	19,267 66	20,055 54	.....
Issaquena	.....	.....	100 30	100 30	14,444 77
Itawamba	.....	.....	5394 18	5603 78	2339 50

*Personal roll 1862 not received—over-paid on Lands, $138 24.

COUNTIES.	Tax on Lands held by State for Taxes.	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Balance due State.
Jackson	156 80	87 21	1509 00	1760 33	36
Jasper	.....	269 44	6711 92	7171 06	.....
Jefferson	.....	.....	12,000 00	12,035 67	2389 53
Jones	.....	51 13	971 55	1069 26	.....
Kemper	.....	310 85	8050 73	8479 58	.....
Lafayette	227 11	.....	7372 09	8369 73	2739 61
Lauderdale	.....	269 44	6711 90	7104 57	.....
Lawrence	12 69	293 14	5525 63	5805 43	.....
Leake	.....	219 30	4799 77	5077 71	.....
Lowndes	.....	833 95	24,964 68	25,936 33	.....
Madison	.....	819 28	24,490 26	25,437 13	.....
Marion	.....	136 90	2600 88	2744 98	.....
Marshall	.....	.....	20	20	24,596 86
Monroe	290 98	681 12	19,731 87	21,118 30	.....
Neshoba	.....	189 67	4132 76	4322 43	.....
Newton	.....	250 32	6094 12	6344 44	.....
Noxubee	131 09	728 12	21,400 08	22,678 56	.....
Oktibbeha	.....	441 41	12,272 33	12,858 13	.....
Panola	.....	.....	200 11	200 11	20,047 38
Perry	.....	46 51	883 76	932 69	.....
Pike	.....	289 91	7383 85	7748 60	.....
Pontotoc	.....	.....	8802 92	8802 92	4916 27

Rankin	.....	393 60	10,727 78	11,262 44	.....
Scott	547 77	248 28	5480 29	6378 60	.....
Simpson	.....	148 45	2820 67	2986 66	.....
Smith	.....	.....	3000 00	3072 92	771 88
Sunflower	.....	.....	2196 41	2196 41	10,847 56
Tallahatchie	.....	.....	8925 17	8966 57	2298 22
*Tippah	.....	.....	9 54	717 46	4872 84
*Tishomingo	.....	.....	.....	.....	7429 54
Tunica	1068 48	365 75	6584 80	10,335 62	.....
Warren	.....	.....	340 85	340 85	20,404 70
Washington	.....	.....	11,000 00	11,000 00	27,971 85
Wayne	.....	102 78	1940 82	2062 70	.....
Wilkinson	.....	674 97	16,590 94	17,201 93	.....
Winston	252 86	252 30	5710 82	6495 68	.....
Yallobusha	414 54	.....	11,742 72	13,535 07	1372 84
Yazoo	.....	.....	17,000 00	17,000 00	11,602 68
	$5541 27	12,166 65	479,208 57	514,302 00	213,136 01

*No person 1 roll received.

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2d, 1868.

A. J. GILLESPIE,
Auditor Public Acc'ts.

[DOCUMENT I.]

STATEMENT OF SETTLEMENTS—STATE MILITARY RELIEF TAX 1862.

COUNTIES.	Tax Collectors.	State Military Relief Tax.	Additional Assments.	Total Debits.
Adams	O. Metcalfe	$11,599 21		$11,599 21
Amite	J. G. Morgan	5081 71		5081 71
Attala	A. G. Noah	4751 58	$55 19	4806 77
Bolivar	Dick Bell	10,596 89		10,596 89
Calhoun	C. E. Murphree	2266 93		2266 93
Carroll	F. P. Pleasants	10,810 59		10,810 59
Chickasaw	F. M. James	6377 25	77 14	6454 39
Choctaw	S. C. Platner	4471 50	54 63	4526 13
Claiborne	Daniel Willis	8393 22		8393 22
Clarke	W. H. Cherry	3631 48		3631 48
Coahoma	J. N. Allen—on lands	4158 32		4158 32
Copiah	W. M. Haley	7449 88	26 92	7476 80
Covington	H. A. McLeod	1033 88		1033 88
DeSoto	J. C. Riley	11,722 12		11,722 12
Franklin	W. M. Wentworth	3163 05		3163 05
Greene	W. Harrison	386 30	16 10	402 40
Hancock	N. Monet	1122 00		1122 00
Harrison	B. E. Walden	1478 49		1478 49
Hinds	J. B. Fairchild	17,693 83		17,693 83
Holmes	James Reedy	10,027 77		10,027 77
Issaquena	J. L. Mayfield	7272 54		7272 54
Itawamba	M. D. Files	3971 64		3971 64
Jackson	W. P. Davis	880 35		880 35

Jasper	L. B. Lassiter	3385 61	199 97	$3585 58
Jefferson	D. McCormick	7212 60		7212 60
Jones	E. M. Devall	528 88	5 75	534 63
Kemper	John W. Gully	4239 79		4239 79
Lafayette	W. S. McKee	5554 67		5554 67
Lauderdale	W. F. Alford	3552 28		3552 28
Lawrence	A. O. Cox	2902 71		2902 71
Leake	F. Burnett	2476 54	62 31	2538 85
Lowndes	E. C. Eggleston	12,968 16		12,968 16
Madison	W. J. Taylor	12,718 57		12,718 57
Marion	J. H. Black	1369 91	2 58	1372 49
Marshall	J. R. McCarroll	12,297 78		12,297 78
Monroe	John Vernon	10 478 60	80 55	10,559 15
Neshoba	J. C. Gully	2157 05	4 17	2161 22
Newton	John H. Wells	3172 22		3172 22
Noxubee	W. M. Connor	11,339 28		11,339 28
Oktibbeha	W. S. James	6419 40	9 66	6429 06
Panola	W. S. Clinton	10,123 75		10,123 75
Perry	George W. Bradley	461 35		461 35
Pike	R. H. Kelder	3874 30	15 01	3889 31
Pontotoc	A. Y. Donaldson	6859 59		6859 59
Rankin	T. D. Harris	5627 85	3 37	5631 22
Scott	W. H. Rodgers	3177 17	12 13	3189 30
Simpson	J. H. Thompson	1493 33		1493 33
Smith	J. D. W. Duckworth	1922 40		1922 40
Sunflower	Eli Waites	6521 98		6521 98
Tallahatchie	P. B. McDaniel	5632 39		5632 39
Tippah	W. L. Davis—on lands	2795 15		2795 15
Tishomingo	——— on lands	3714 77		3714 77
Tunica	J. F. Sample	5167 81		5167 81
Warren	John C. Bland	10,372 78		10,372 78
Washington	A. B. Carson	19,485 93		19,485 93

COUNTIES.	Tax Collectors.	State Military Relief Tax.	Additional Assessments.	Total Debits.
Wayne	Angus Taylor	$1031 35		$1031 35
Wilkinson	Wm. Stamps	8533 41	$17 59	8551 00
Winston	M. A. Watts	3247 83		3247 83
Yallobusha	L. R. Wilson	7437 12	16 84	7453 96
Yazoo	W. H. Mangum	14,301 34		14,301 34
		$362,896 18	$659 91	$363,556 09

[DOCUMENT I.]—Continued.

COUNTIES.	Insolvencies.	Erroneous Assessments	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Amount due State.	Amount Over Paid.
Adams	$119 25	$101 06	$170 68	$11,208 22	$11,599 21		
Amite	26 23		75 83	4979 65	5081 71		
Attala	38 21	6 69	71 43	4690 44	4806 77		
Bolivar				6805 00	6805 00	$3791 89	
Calhoun	92 68	2 68	32 56	2139 01	2268 93		
Carroll	232 40	17 50		10,000 00	10,249 90	560 69	
Chickasaw	188 89	5 60	93 89	6166 01	6454 39		
Choctaw	112 58		66 20	4347 35	4526 13		
Claiborne						8393 22	
Clarke	26 46	9 57	55 93	3541 52	3631 48		
Coahoma	239 62	40 48		3287 16	3567 26	591 06	
Copiah	94 32	11 64	110 55	7260 29	7476 80		
Covington			15 51	1018 37	1033 88		
DeSoto	296 13		171 38	11,254 61	11,722 12		
Franklin	26 98		45 51	3088 56	3163 05		
Greene	50	38	6 01	395 51	402 40		
Hancock						1122 00	
Harrison				600 00	600 00	878 49	
Hinds						17,693 83	
Holmes	55 53	9 58			65 11	9962 66	
Issaquena						7272 54	
Itawamba	104 80			3000 00	3104 80	866 84	
Jackson	8 16		13 08	873 73	894 97		14 62

COUNTIES.	Insolvencies.	Erroneous Assessments.	Commissions for Collecting.	Amounts paid State Treasurer.	Total Credits.	Amount due State.	Amount Over Paid.
Jasper	$20 73	$74 11	$52 36	3438 38	$3585 58		
Jefferson	17 84			7000 00	7017 84	$194 76	
Jones	23 26		7 67	503 70	534 63		
Kemper	59 00		62 70	4118 09	4239 79		
Lafayette	385 31				385 31	5169 36	
Lauderdale	61 62		52 35	3438 31	3552 28		
Lawrence	16 99		43 28	2842 45	2902 71		
Leake	22 36	11 46	37 58	2467 45	2538 85		
Lowndes	56 87	11 98	193 46	12,705 85	12,968 16		
Madison	63 97		139 81	12,464 79	12,718 57		
Marion	3 60		20 53	1348 36	1372 49		
Marshall						12,297 78	
Monroe	132 33	74 83	155 28	10,196 71	10,559 15		
Neshoba			32 41	2128 81	2161 22		
Newton			47 58	3124 64	3172 22		
Noxubee	194 19	9 65	167 02	10,968 42	11,339 28		
Oktibbeha	72 19		95 35	6261 52	6429 06		
Pano'a						10,123 75	
Perry	1 21		6 90	453 24	461 35		
Pike	31 82	5 60	57 77	3794 12	3889 31		
Pontotoc				4481 75	4481 75	2377 84	
Rankin	56 52	14 04	83 40	5477 26	5631 22		
Scott	51 13		47 07	3091 10	3189 30		

Simpson	8 77		22 26	1462 30	1493 33		
Smith				1500 00	1500 00	422 40	
Sunflower						6521 98	
Tallahatchie	20 70			2500 00	2520 70	3111 69	
Tippah	353 96				353 96	2441 19	
Tishomingo						3714 77	
Tunica	72 06		76 43	5019 32	5167 81		
Warren						10,372 78	
Washington				3922 42	3922 42	15,563 51	
Wayne	9 55		15 32	1006 48	1031 35		
Wilkinson	15 99	2 02	127 98	8405 01	8551 00		
Winston	20 02	22 75	48 08	3156 98	3247 83		
Yallobusha	308 00		107 18	7038 78	7453 96		
Yazoo				8000 00	8000 00	6301 34	
	$3744 72	$431 62	$2676 33	$226,971 67	$233,824 34	$129,746 37	$14 62

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2d, 1863.

A. J. GILLESPIE, Auditor Public Accs.

[DOCUMENT J.]

STATEMENT OF DISTRIBUTION OF STATE MILITARY RELIEF TAX OF 1861,

Under act entitled "An act to create a Fund for the support of destitute families of Volunteers in this State, and for other purposes," approved December 16, 1861.

COUNTIES.	Nett Tax.	Paid State Treasurer.	Paid County Treasurer.	No. of Volunteers.	Distributive Share.	Excess Paid County Treasurer.	Balance Paid from State Treasury.	Balance due by Tax Collectors.
Adams	$7288 99	7288 99	.....	367	1753 79	....	1753 79	....
Amite	3086 81	86 61	3000 00	584	2790 77	209 23	.....	....
Attala	2814 23	.....	2814 23	1132	5409 51	....	2595 28	...
Bolivar	6219 12	6219 12	.....	243	1161 23	....	1161 23	....
Calhoun	1301 48	.....	1301 48	1057	5051 11	....	3749 63	....
Carroll	6813 06	.....	6813 06	1635	7813 21	....	1000 15	....
Chickasaw	3999 25	999 25	3000 00	828	3956 78	....	956 78	....
Choctaw	2684 73	998 65	1686 08	1882	8993 55	....	7307 47	....
Claiborne	5084 32	.....	.....	299	1428 84	....	1428 84	384 32
Clarke	2240 81	.....	2240 81	1175	5614 99	....	3374 18	....
Coahoma	3839 69	3839 69	.....	49	234 16	....	234 16	....
Copiah	4580 62	.....	4580 62	1141	5452 52	....	871 90	....
Covington	645 49	.....	645 49	407	1944 94	....	1299 45	....
DeSoto	6979 86	.....	6979 86	958	4578 01	2401 85	....	....
Franklin	1837 93	393 93	1444 00	336	1605 65	....	161 65	....
Greene	235 70	.....	235 70	140	669 02	....	433 32	....
Hancock	711 12	711 12	.....	251	1199 46	....	1199 46	....
Harrison	1015 48	.....	1015 48	117	559 11	456 37	....	....
Hinds	10,585 32	9091 82	1493 50	1053	5031 99	....	3538 49	....
Holmes	6121 12	6121 12	.....	1116	5333 05	....	5333 05	....

Issaquena	4253 73	3600 00	.....	66	315 40	....	315 40	653 73
Itawamba	2542 32	.....	2542 32	1065	5089 34	....	2547 02	....
Jackson	651 75	550 00	.....	314	1500 52	....	1500 52	101 75
Jasper	2075 90	.....	2075 90	528	2523 16	....	447 26	....
Jefferson	4178 00	4178 00	.....	320	1529 19	....	1529 19	....
Jones	276 06	.....	276 06	450	2150 42	....	1874 36	....
Kemper	2433 57	183 57	2250 00	870	4157 49	....	1907 49	....
Lafayette	3426 38	3426 38	.....	836	3995 01	....	3995 01	....
Lauderdale	2195 07	2195 07	.....	892	4262 62	....	4263 62	....
Lawrence	1789 37	1789 37	.....	512	2446 71	....	2446 71	....
Leake	1684 20	.....	1684 20	896	4281 73	....	2597 53	....
Lowndes	7380 02	7380 02	.....	794	3794 30	....	3794 30	....
Madison	7320 55	7320 55	.....	873	4171 82	....	4171 82	....
Marion	843 78	343 78	500 00	213	1017 87	....	517 87	....
Marshall	7817 21	.....	.....	1424	6804 90	....	6804 90	7817 21
Monroe	6543 98	.....	6543 98	1594	7617 28	....	1073 30	....
Neshoba	1291 75	.....	1291 75	466	2226 88	....	935 13	....
Newton	1884 59	234 59	1650 00	422	2016 62	....	366 62	....
Noxubee	6641 89	2341 89	4300 00	1182	5648 45	....	1348 45	....
Oktibbeha	3856 33	3856 33	.....	454	2169 54	....	2169 54	....
Panola	6161 50	6161 50	.....	639	3053 60	....	3053 60	....
Perry	278 40	.....	278 40	125	597 34	....	318 94	....
Pike	2504 86	1004 86	1500 00	401	1916 27	....	416 27	....
Pontotoc	4182 14	1182 14	3000 00	1509	7211 09	....	4211 09	....
Rankin	3350 85	.....	3350 85	1043	4984 20	....	1633 35	....
Scott	1876 67	1876 67	.....	455	2174 32	....	2174 32	....
Simpson	890 94	890 94	.....	326	1557 86	....	1557 86	....
Smith	1112 10	13 10	1099 00	622	2972 36	....	1873 36	....
Sunflower	3787 17	3787 17	.....	309	1476 63	....	1476 63	....
Tallahatchie	3354 98	3354 98	.....	367	1753 79	....	1753 79	....
Tippah	3288 34	.....	3288 34	1401	6694 99	....	3406 65	....
Tishomingo	4129 28	.....	.....	1826	8725 94	....	8725 94	4129 28

COUNTIES.	Nett Tax.	Paid State Treasurer.	Paid County Treasurer.	No. of Volunteers	Distributive Share.	Excess Paid County Treasurer.	Balance Paid from State Treasury.	Balance due by Tax Collectors.
Tunica	2627 83	2627 83	.....	130	621 24	....	621 24	....
Warren	7593 73	.....	.....	716	3421 57	....	3421 57	7593 73
Washington	11,496 29	11,496 29	.....	310	1481 40	....	1481 40	....
Wayne	623 01	623 01	.....	187	893 62	....	893 62	....
Wilkinson	4759 25	.....	4759 25	622	2972 36	1786 89	....	....
Winston	1940 85	.....	1940 85	542	2590 07	....	649 22	....
Yallobusha	4433 12	4433 12	.....	718	3431 12	....	3431 12	....
Yazoo	8803 24	1684 24	7119 00	451	2155 20	4963 80	....	....
	$224,366 13	112,285 70	86,700 21	41,640	198,985 91	—9818 14	122,003 84	20,680 02

All the counties in the foregoing statement have been paid from the State Treasury, except the counties of Pike and Washington. The amounts for Excess paid County Treasurers have been paid into the State Treasury since the distribution, except from the counties of Harrison and Yazoo. There are balances due from the following counties, viz: Jackson, Issaquena and Marshall.—Tishomingo has paid the sum of $3187 34 since the distribution, which leaves a balance due from that county of $991 34.

AUDITOR'S OFFICE, COLUMBUS, MISS., Oct. 30, 1863.

A. J. GILLESPIE, Auditor Public Accs.

[DOCUMENT K.]

STATEMENT OF DISTRIBUTION OF $500,000 TO DESTITUTE Families of soldiers, under act approved January 3d, 1863, and donation of $2000 by A. J. Gillespie, Auditor of Public Accounts.

COUNTIES.	Number of Volunteers.	Pro-rata Share.	Remarks.
Adams	367	3323 53	Paid.
Amite	862	7571 32	"
Attala	1326	11,646 85	"
Bolivar	243	2134 38	"
Calhoun	1057	9284 10	"
Carroll	1635	14 360 93	"
Chickasaw	1445	12,692 08	"
Choctaw	2521	22,143 06	"
Claiborne	997	8757 09	"
Clarke	1324	11,629 28	"
Coahoma	49	430 39	"
Copiah	1608	14,123 77	"
Covington	507	4453 21	"
DeSoto	958	8414 54	Due.
Franklin	712	6253 81	Paid.
Greene	140	1229 68	"
Hancock	503	4418 00	"
Harrison	117	1027 66	"
Hinds	1367	12,006 96	"
Holmes	1470	12,911 66	"
Issaquena	66	579 70	Due.
Itawamba	1065	9354 36	Paid.
Jackson	421	3697 82	"
Jasper	1053	9248 96	"
Jefferson	674	5920 04	"
Jones	521	4576 17	"
Kemper	1342	11,787 38	"
Lafayette	836	7342 96	Paid.
Lauderdale	1174	10,311 76	"
Lawrence	933	8194 95	"
Leake	1269	11,146 19	"
Lowndes	1387	12,182 63	"
Madison	1088	9556 38	"
Marion	474	4163 35	"
Marshall	1424	12,507 62	"
Monroe	1594	14,000 81	"
Neshoba	1123	9863 80	"
Newton	902	7922 67	"
Noxubee	1471	12 920 44	"
Oktibbeha	1008	8853 71	"
Panola	1689	14,835 23	"
Perry	125	1097 93	"
Pike	845	7422 01	"
Pontotoc	1509	13,254 21	"
Rankin	1272	11,172 54	"
Scott	805	7070 67	"

[DOCUMENT K.]—Continued.

COUNTIES.	Number of Volunteers.	Pro-rata Share.	Remarks.
Simpson	328	2863 40	Paid.
Smith	857	7527 41	"
Sunflower	309	2714 09	Due.
Tallahatchie	744	6534 88	"
Tippah	2136	18,761 44	Paid.
Tishomingo	2047	17,979 70	"
Tunica	130	1141 85	"
Warren	1192	10,469 86	"
Washington	310	2722 87	Due.
Wayne	405	3557 30	Paid.
Wilkinson	800	7026 76	"
Winston	542	4760 63	"
Yallobusha	1021	8967 90	"
Yazoo	1056	9275 32	"
	57,153	$502,000 00	

A. J. GILLESPIE, Auditor Public Accs.

AUDITOR'S OFFICE, COLUMBUS, MISS.,
Nov. 2d, 1863.

[DOCUMENT L.]

STATEMENT OF DISTRIBUTION OF MILITARY RELIEF TAX OF 1862, made August 1, 1863, under act approved January 3d, 1863.

COUNTIES.	No. Volunteers.	Pro-rata Share.	Remarks.
Adams	1131	$3517 42	Due.
Amite	862	2680 82	"
Attala	1326	4123 86	Paid.
Bolivar	243	755 73	"
Calhoun	1057	3287 27	"
Carroll	1635	5084 85	Due.
Chickasaw	1445	4493 95	Paid.
Choctaw	2521	7840 34	"
Claiborne	997	3100 67	Due.
Clarke	1324	4117 64	Paid.
Coahoma	49	152 39	"
Copiah	1608	5000 88	"
Covington	507	1576 77	Due.
Desoto	958	2979 38	"
Franklin	712	2214 32	"
Greene	140	435 40	"
Hancock	503	1564 33	Paid.
Harrison	431	1340 44	Due.
Hinds	1367	4251 87	"
Holmes	1470	4571 70	Paid.
Issaquena	66	205 26	Due.
Itawamba	1967	6117 37	Paid.
Jackson	421	1309 34	Due.
Jasper	1053	3274 83	Paid.
Jefferson	674	2096 14	Due.
Jones	521	1620 32	Paid.
Kemper	1342	4173 62	"
Lafayette	1845	5737 95	"
Lauderdale	1174	3651 14	Due.
Lawrence	933	2901 63	Due.
Leake	1269	3946 59	"
Lowndes	1387	4313 57	Paid.
Madison	1088	3383 68	"
Marion	474	1474 14	"
Marshall	1424	4428 64	Due.
Monroe	1861	5787 74	"
Neshoba	1123	3492 53	Paid.
Newton	902	2805 22	Due.
Noxubee	1471	4574 84	Paid.
Oktibbeha	1008	3134 88	"
Panola	1689	5252 79	"
Perry	125	388 75	Due.
Pike	845	2627 95	"
Pontotoc	3164	9840 04	Paid.
Rankin	1272	3955 92	"
Scott	805	2503 55	"
Simpson	719	2236 09	"

[DOCUMENT L.]—Continued.

COUNTIES.	No. Volunteers.	Pro-rata Share.	Remarks.
Smith	857	2665 27	Paid.
Sunflower	309	960 99	Due.
Tallahatchie	744	2313 84	"
Tippah	2162	6723 82	Paid.
Tishomingo	2047	6366 17	"
Tunica	130	404 30	Due.
Warren	2016	6269 76	"
Washington	310	964 10	"
Wayne	405	1259 55	Paid.
Wilkinson	800	2488 13	Due.
Winston	1092	3396 12	Paid.
Yallobusha	1021	3175 32	"
Yazoo	1107	3442 77	Due.
	63,908	$198,754 19	

A. J. GILLESPIE, Auditor Public Accs.

AUDITOR'S OFFICE, COLUMBUS, MISS.,
Nov. 2, 1863.

[DOCUMENT M.]

STATEMENT OF SEMI-ANNUAL INTEREST DUE THE SEVERAL CHICKASAW COUNTIES UNDER THE THIRD SECTION of an act entitled "An act to provide for the payment of interest on the Chickasaw School Fund, and other purposes," approved March 7th, 1856.

COUNTIES.	Due 1st May, 1856.	Due 1st November 1856.	Due 1st May, 1857.	Due 1st November 1857.	Due 1st May, 1858.
Pontotoc	$551 06½ paid	$704 27½ paid	$941 91 paid	$1698 28 paid	$2545 66 paid
Itawamba	545 68½ "	697 40½ "	932 72 "	1681 71 "	2520 82 "
Lafayette	437 41½ "	559 02½ "	747 65 "	1348 03 "	2020 64 "
DeSoto	587 67½ "	750 30 "	1003 47 "	1809 26 "	2712 01 "
Tunica	328 19½ "	419 44½ "	560 98 "	1011 44 "	1516 11 "
Panola	404 75 "	517 28½ "	691 83 "	1247 38 "	1869 76 "
Yallobusha	139 82 "	178 69½ "	238 99 "	430 90 "	645 90 "
Oktibbeha	35 18 due	44 95½ due	60 12 due	108 40 due	162 48 due
Lowndes	55 10½ paid	70 48 paid	94 19 paid	169 83 paid	254 57 paid
Choctaw	16 71½ "	21 36 "	28 57 "	51 50 "	77 20 "
Tallahatchie	1 89½ "	2 40½ "	3 21 "	5 80 "	8 69 "
Ti-homingo	706 97½ "	903 54 "	1208 41 "	2178 79 "	3265 91 "
Tippah	652 37½ "	835 03 "	1116 79 "	2013 58 "	3018 28 "
Marshall	560 77½ "	716 68½ "	958 51 "	1728 20 "	2590 51 "
Chickasaw	425 25½ "	543 49 "	726 88 "	1310 56 "	1964 48 "
Monroe	250 21 "	319 78 "	427 68 "	771 10 "	1155 85 "
Calhoun	314 65½ "	402 15½ "	537 85 "	969 74 "	1453 61 "
	$6014 14	$7686 25	$10,279 76	$18,534 50	$27,782 48

(DOCUMENT M.)—Continued.

COUNTIES.	Due 1st November 1858.	Due 1st May, 1859.	Due 1st November 1859.	Due 1st May, 1860.	Due 1st November 1860.
Pontotoc	$2621 78 paid	$2647 95 paid	$2723 58 paid	$2761 36 paid	$2856 05 paid
Itawamba	2596 14 "	2622 11 "	2696 99 "	2734 41 "	2828 15 "
Lafayette	2081 02 "	2101 83 "	2161 87 "	2191 85 due	2267 00 due
DeSoto	2793 05 "	2820 98 "	2901 55 "	2941 80 paid	3042 65 paid
Tunica	1561 41 "	1577 03 "	1622 07 "	1644 57 "	1700 95 "
Panola	1925 64 "	1944 89 "	2000 45 "	2028 20 "	2097 75 "
Yallobusha	655 20 "	671 86 "	691 04 "	700 63 due	724 65 due
Oktibbeha	167 33 due	169 01 due	173 84 due	176 25 "	182 30 "
Lowndes	262 17 paid	264 79 paid	272 36 paid	276 14 paid	285 60 paid
Choctaw	79 52 "	80 31 "	82 60 "	83 74 "	86 60 "
Tallahatchie	8 95 "	9 04 "	9 30 due	9 43 due	9 75 due
Tishomingo	3363 50 "	3397 14 "	3494 16 paid	3542 64 paid	3664 15 paid
Tippah	3108 47 "	3139 56 "	3229 24 "	3274 02 "	3386 25 "
Marshall	2667 91 "	2694 59 "	2771 56 "	2809 99 "	2906 35 "
Chickasaw	2023 19 "	2043 43 "	2101 79 "	2130 94 "	2204 00 "
Monroe	1190 39 "	1202 29 "	1236 64 "	1253 79 "	1296 75 "
Calhoun	1497 05 "	1512 02 "	1555 21 "	1576 78 "	1630 85 "
	$28,612 67	$28,898 83	$29,724 25	$30,136 54	$31,169 80

(DOCUMENT M.)—Continued.

COUNTIES.	Due 1st May, 1861.	Due 1st November 1861.	Due 1st May, 1862.	Due 1st November 1862.	Due 1st May, 1863.
Pontotoc	$2918 70 paid	$2958 67 paid	$2959 49 paid	$2959 49 paid	$2963 81 paid
Itawamba	2890 20 "	2929 79 "	2930 60 "	2930 60 "	2934 96 "
Lafayette	2316 75 due	2348 47 "	2349 12 due	2349 12 due	2352 63 due
DeSoto	3109 41 paid	3152 01 "	3152 88 "	3152 88 "	3157 57 "
Tunica	1738 30 "	1762 09 paid	1762 57 "	1762 57 "	1765 20 "
Panola	2143 75 "	2173 12 "	2173 72 paid	2173 72 paid	2176 96 "
Yallobusha	740 55 "	750 70 due	750 91 due	750 91 due	752 04 due
Oktibbeha	186 15 due	188 84 "	188 89 "	188 89 "	189 18 "
Lowndes	291 86 paid	295 87 paid	295 95 paid	295 95 "	296 40 paid
Choctaw	88 55 "	89 74 "	89 76 "	89 76 "	89 90 due
Tallahatchie	9 96 due	10 11 due	10 12 due	10 12 "	10 13 "
Tishomingo	3744 50 paid	3795 78 paid	3796 84 paid	3796 84 "	3802 49 paid
Tippah	3460 60 "	3507 97 due	3508 94 "	3508 94 due	3514 16 due
Marshall	2970 10 "	3010 79 "	3011 63 "	3011 63 "	3016 11 "
Chickasaw	2252 35 "	2283 20 due	2283 83 "	2283 83 "	2287 24 "
Monroe	1325 25 "	1343 38 paid	1343 75 paid	1343 75 paid	1345 75 paid
Calhoun	1666 65 "	1689 45 "	1689 92 "	1689 92 "	1692 44 "
	$31,853 63	$32,289 98	$32,298 92	$32,298 92	$32,346 97

AUDITOR'S OFFICE, COLUMBUS, MISS., November 2d, 1863.

A. J. GILLESPIE,
Auditor Public Acc'ts.

[DOCUMENT N.]

STATEMENT OF AMOUNTS DRAWN BY THE MISSISSIPPI CENtral Railroad Company on account of Chickasaw School Fund loaned said Company, under act of March, 1856.

Date of Warrants.	Number.	Amounts.	Remarks.
1856—March.....21	1079	45,850 00	Re-pd. Feb. 18,'63.
May..... 7	15, 16, 17, 18	50 000 00	" Aug. 19, "
November.... 6	445	10,000 00	Due. Nov. 6, "
December...18	651	27,000 00	Due Dec. 18, "
1857—January.....26	899	30,000 00	Due Jan. 26,'64.
"	900	10,000 00	Due "
February....28	1162	5000 00	Due Feb. 28, "
"	1163	4000 00	Due "
1859—July..... 5	220	4150 00	Due July 5, '66.
1860—June.....14	128	9000 00	Due June 14,'67.
November...28	528	4000 00	Due Nov. 28 "
		$199,000 00	

A. J. GILLESPIE, Auditor Public Accs.

AUDITOR'S OFFICE, COLUMBUS, MISS., November 2d, 1863.

[DOCUMENT O.]

STATEMENT OF AMOUNTS DRAWN BY THE MOBILE AND OHIO Railroad Company on account of Chickasaw School Fund loaned said Company, under act of March, 1856.

Date of Warrant.	Number.	Amount.	REMARKS.
1857—May 4	[illegible]	25,000 00	Due May 4, 1864.
" 18	[illegible]	20,000 00	Due May 18, 1864.
June 2	[illegible]	10,000 00	Due June 2, "
" 17	[illegible]	20,000 00	Due " 17, "
July 13	[illegible]	30,000 00	Due July 13, 1864.
September 2	[illegible]	15,000 00	Due Sept. 2, "
" 14	382	15,000 00	Due Sept. 14, "
1858—April 1	[illegible]	25,000 00	Due April 1, 1865.
June 24	[illegible]	2,500 00	Due June 24, "
" 18	[illegible]	10,000 00	Due June 18, "
December 4	817 & 818	7,500 00	Due Dec. 4, "
1859—May 18	[illegible]	5,000 00	Due May 18, 1866.
" 31	[illegible]	[illegible]	Due " 31, "
1860—May [illegible]	[illegible]	[illegible]	Due [illegible] 22, 1867.
		[illegible]	

[illegible] Comptroller Public Accts.

Auditor's Office, Columbia, Miss.,
November 3d, 1865.

A—6

[DOCUMENT P.]

STATEMENT OF AMOUNTS DRAWN BY THE MISSISSIPPI AND Tennessee Railroad Company on account of Chickasaw School Fund loaned said Company, under act of March, 1856.

Date of Warrants.	Number.	Amounts.	Remarks.
1856—April 8	1112	45,850 00	Due April 8, 1863.
May 10	35	50,000 00	Due May 10, "
September 29	361	10 000 00	Due Sept. 29, "
December 6	563	36,000 00	Due Dec. 6, "
1857—January 1	756	30,000 00	Due Jan. 1, 1864.
" 7	795	1000 00	Due Jan. 7, "
" 22	877	9000 00	Due Jan. 22, "
1859—June 17	120	4150 00	Due June 17, 1866.
December 23	898	4000 00	Due Dec. 23, "
1860—May 30	78	9200 00	Due May 30, 1867.
November 1	456	800 00	Due Nov. 1, "
		$200,000 00	

A. J. GILLESPIE, Auditor Public Accs.

AUDITOR'S OFFICE, COLUMBUS, MISS.,
November 2d, 1863.

[DOCUMENT Q.]

STATEMENT OF WARRANTS ISSUED TO THE NEW ORLEANS, Jackson and Great Northern Railroad Company on account of Chickasaw School Fund, under act of March, 1856.

Date of Warrants.		Number.	Amounts.	Remarks.
1857—March	25	1191	25,000 00	Due March 25, 1864.
May	11	22	25,000 00	Due May 11, "
June	10	118	25,000 00	Due June 10, "
September	7	365	30,000 00	Due Sept. 7, "
October	1	397	30,000 00	Due Oct. 1, "
"	31	470	33,000 00	Due Oct. 31, "
"	31	471	17,000 00	Due Oct. 31, "
1861—February	16	1308 & '9	10,000 00	Due Feb. 16, 1868.
August	16	567	5000 00	Due Aug. 16, "
			$200,000 00	

A. J. GILLESPIE, Auditor Public Accs.

AUDITOR'S OFFICE, COLUMBUS, MISS., November 2d, 1863.

[DOCUMENT R.]

STATEMENT OF WARRANTS ISSUED ON ACCOUNT OF LOAN TO PURCHASE CORN AND SUPPLIES OF FOOD UNder second section of an Ordinance of the Convention, entitled "An Ordinance for the relief of certain counties of this State," adopted March 30th, 1861.

Date.		No. of Warrant.	COUNTIES.	Amount.	Remarks.
1861.					
April	3	1602	Rankin	1000 00	Due and unpaid.
"	15	1652	Simpson	800 00	Principal and Interest paid Nov. 27, 1862.
"	22	1687	Smith	1000 00	Due and unpaid.
"	22	1688	Smith	1000 00	Ditto.
"	22	1689	Smith	1000 00	Ditto.
"	29	1718	Newton	3000 00	Ditto.
May	7	29	Scott	800 00	Principal and Interest paid Oct 14, 1862.
"	18	54	Copiah	1000 00	Principal and Interest paid Oct. 18, 1862.
"	23	77	Leake	1000 00	Due and unpaid.
"	24	81	Winston	1000 00	Principal and Interest paid June 6, 1862.
June	10	128	Leake	1000 00	Due and unpaid.
"	19	173	Leake	1000 00	Ditto.
September	18	644	Smith	600 00	Ditto.
			Total	$14,200 00	

AUDITOR'S OFFICE, COLUMBUS, MISS., November 2d, 1863.

A. J. GILLESPIE, Auditor Public Acc'ts.

AUDITOR'S REPORT NO. 2.

AUDITOR'S OFFICE,
COLUMBUS, MISS., October 29, 1863.

To His Excellency John J. Pettus, Governor, &c.,

SIR—In answer to your communication of this date, I have the honor to report as follows:

The amount of Cotton Notes issued pursuant to a bill to be entitled "An act authorizing the issuance of Treasury Notes as advances upon cotton," approved Dec. 19, 1861, to be five millions of dollars. The amount refunded on account of said loan to this date is five hundred and seventy-seven thousand seven hundred and nine dollars.

The amount of warrants issued upon your requisitions on account of Military Fund under act entitled "An act authorizing the issuance of Treasury Notes on behalf of the State." approved January 29, 1862, and the act entitled "An act to procure salt for the indigent families of soldiers, and for other purposes," approved January 1st, 1863, is one million one hundred and fifteen thousand five hundred and fifty-four dollars and ninety-three cents; of which the sum of one hundred and twenty thousand six hundred and two dollars and twenty-seven cents was drawn on account of appropriation for salt. The amount refunded on account said military fund is two hundred and sixty-two thousand five hundred and eighty nine dollars and sixty-seven cents; of which twelve thousand five hundred and eighty-nine dollurs and sixty seven cents was for sales of salt.

The amount of Treasury notes countersigned and delivered to the State Treasurer under an ordinance of the Convention to raise means for the defense of the State, adopted January, 1861, is nine hundred and sixty-nine thousand eight hundred and fifty dollars. The amount of said notes redeemed and cancelled is three hundred and four thousand five hundred and ten dollars and sixty-two cents, of the issues payable in June, 1862, and one hundred dollars of the issues

payable in June, 1863. The amount of tax collected under the first section of said ordinance and paid into the State Treasury by the several tax collectors to date, is three hundred and fifty-five thousand four hundred and forty-three dollars and ninety-seven cents.

The amount drawn upon your requisition on account of appropriation for arms under act approved Dec. 15, 1859, is seventy-two thousand seven hundred forty-five dollars and twelve cents.

The amount of warrants issued upon your requisitions for repairs of Executive Mansion under act approved December 11, 1861, is fifty-nine dollars.

All of which is respectfully submitted by

Your obedient servant,

A. J. GILLESPIE,

Auditor of Public Accounts.

TREASURER'S REPORT.

TREASURER'S OFFICE,
COLUMBUS, MISS., November 9, 1863.

To the Legislature of the State of Mississippi:

I have the honor to submit the following report: Before the fall of Jackson, in May last, I was ordered to pack up the books, papers and money then on hand. I did so. The same was removed to Enterprise, Mississippi. Fearing a raid upon that place, I took the valuables of the office to Mobile, Alabama, and placed them in the Bank of Mobile. After the fall of Vicksburg, an attack upon Mobile was apprehended, and I again removed them to Montgomery, Alabama, and deposited them in the Central Bank of Alabama, where the most of them are now. The cost of removal and travelling expenses, was $412 00, for which I ask an appropriation by the Legislature.

The following is a list of the Treasury notes issued in pursuance of an ordinance of the Convention of the State:

1	Bond	$ 360
109	Bonds, $500 each	54,500
5459	Treasury Notes, $100 each	545,900
5458	" " $50 each	272,900
5035	" " $20 each	100,700
5035	" " $10 each	50,350
		$1,024,710
Of this amount there is on hand		32,990
Amounts issued		991,720

The amount on hand was signed by the late Col. E. R. Burt, Auditor, etc., and I declined issuing them after his death. These Bonds and Notes ought to be destroyed. There is enough of coin in the Treasury to pay all outstanding Treasury Notes, due June 1st 1862.

The following is a statement of the Treasury Notes, issued by an act of the Legislature, 29th January, 1862:

8798	Notes, $50 each	$439,900
9824	" $20 each	196,480
64,933	" $10 each	649,330
64,933	" $5 each	324,665
		1,610,375

This includes $500,000 appropriated by the Legislature to the destitute families.

There is in the Treasury $407, 33 02, subject to the payment of general warrants.

There is in the Treasury $8,134 50 of the Cotton Loan yet unpaid. Auditor's warrants have been issued but have never been presented for payment.

There has been $600,0 0 00 of the Cotton Notes paid back into the Treasury. These notes ought to be destroyed.

The last Legislature appointed a special committe to examine the Treasurer's Office. Major L. Mims, the chairman of the committee, at my request, called it together for the purpose of making the examination; the committee failed to meet, hence no examination has taken place

I respectfully urge upon the Legislature the propriety of appointing a special commissioner to examine the Treasurer's Office. It will take three or four month's time to make the necessary examination. It is hardly possible to get a committee of the Legislature to remain that length of time. This is the reason why I ask for the appointment of a special commissioner.

Owing to the issuance of such large amounts of Treasury Notes, the duties of this office have become very onerous. The clerical force in the office is entirely inadequate to the discharge of its duties efficiently. I therefore request the appointment of an additional clerk.

I regret that I cannot give you a more detailed and elaborate view of the operations of this Department. The want of time to prepare it, and other causes, prevent my doing so. The examination proposed to be made, and the report of the same will, to some extent, obviate the necessity of it at the present time.

This partial report is respectfully submitted.

M. D. HAYNES,
State Treasurer.

Memoranda Concerning the Geological Survey.

By the act, approved August 7, 1861, (Extra Session) the previous act appropriating $4,800 per annum for the purposes of the survey, was suspended "during the war, and for twelve months thereafter;" and the annual sum of $1,250 was allowed as a salary to the State Geologist, and for the further prosecution of the office work of the Survey, and the prosecution of the collections; the field-work being, of course, suspended.

Shortly after the passage of the above act, and during a portion of the winter 1861–62, the chemical labors (analyses of soils, etc..) which had until then progressed as usual, were suspended, in order to complete the arrangement, labelling and cataloguing of the collection; now consisting of about 3,000 specimens, among which about 400 soils and marls, representing the agricultural resources of the State; outside of the Mississippi bottom, not yet explored. To the respectable aspect of the collections so arranged, their preservation during the subsequent Federal occupation, is chiefly owing.

In spring, 1862, at the request of Dr. Lemman, Chief of the Nitre District including this State, I undertook a special examination of the caves existing in this State, with reference to the production of saltpetre. The result, as anticipated, was unfavorable, these caves being too wet for the accumulation of nitre, though it is constantly forming in them.

About the same time, I was directed by the Governor to examine, and report on, the resources of the State in reference to the production of salt. The subject having occupied my earnest attention before, during field work, but little further examination in loco was required; I nevertheless visited a number of reputed salt-springs and licks in Rankin and Hinds counties, finding confirmed in all cases, my previously acquired views on the subject, viz: That no natural brines sufficiently strong, or deposits of salt, seem to exist in the State; and that the salt licks so frequently found, are a merely superficial accumulation, resulting from the evapora-

tion, on the surface of a porous soil, of *very* weak, and mostly impure, brines drawn up from underlying deposits impregnated with the same. In no instance has the sinking of a well on such a spot, led to any useful discovery.

With the approbation of the Governor, I published in circular form for distribution, general directions for making salt, explaining also, the mode of occurrence, and manner of utilizing these salt licks by leaching the top earth, where indications justified the attempt. I at the same time invited the sending of specimens of salt or earth to me for examition. Numerous specimens and communications were, in consequence, received and as promptly attended to as single-handed labor would permit; the results of analyses, or directions, as the case might be, being forwarded by mail to the persons concerned. In a number of cases (especially in Rankin, Hinds and Panola counties,) the brines, or salt obtained therefrom, were of good, and even superior quality; in others, their impurity was found to be corrected by the use of quicklime; while in others still, the amount of other salts (especially Glauber's and Epsom Salt) was found too great to allow of purification or other useful application for the present. These examinations have been continued, with more or less interruption in consequence of the operations of the armies, up to the present time. It is believed that not a few persons have thereby been enabled to manufacture their own supply of salt; while a good many more have been prevented from using a noxious article, or incurring serious expense where no good result could be realized.

I have also taken the opportunity of examining the relative value of the various kinds of salt now used; the result being, that the purest of all is the Louisiana Rock Salt; next to it the Salt made at Lake Bisteneau, in Northwestern Louisiana; while the least pure of all, containing three to five per cent. of impurities, is the salt made in Southern Alabama.

Other substances also have been examined, such as copperas ores from various parts of the State; numerous specimens supposed to be, or contain, saltpetre, but mostly containing only Epsom or Glauber's Salt. A fine specimen of alum (or rather Sulphate of Alumina) more than equal in value, weight for weight, to the best Alum of commerce, has been received from Holmes county, where, as well as in the adjoining portions of Madison, (Artesian springs, Camden, etc.) alum earth of good quality occurs.

I have also, at the request of the District Superintendent of the Nitre Bureau, rendered advisory assistance in the

construction, and management of the nitre beds established at Jackson, but since destroyed by the enemy.

At the retreat of the army from Abbeville, I remained at Oxford, in order, if possible, to prevent the waton destruction of the collections, which were in a dormitory building, apart from the University collections. I obtained from the Federal Provost Marshal an order protecting the collections, laboratory, etc., but it was only by unceasing personal vigilance that I could prevent serious injury to both. After the occupation of the University buildings as a federal hospital, the collections were ordered to be removed, to make room for the sick. I succeeded, however, in so far interesting the Post Surgeon in their preservation, that a detail of carpenters was furnished me, by whose assistance I effected the removal to the Observatory building, to which the shelves, also, had been removed. Thus, on the whole, but very little damage has been sustained; although, but for my presence, the greater part of the specimens would have been lost. They are now fully re-arranged, and I have packed away ready for transmission, the duplicates designed for the State collection at Jackson.

In February last, I was detailed by the Governor, upon the request of General Pemberton, to establish Drummond lights on the bluffs at Vicksburg. Owing to the great difficulty of procuring intelligent workmen, and materials, the arrangements were not completed until about three weeks before the interruption of railroad communication by the enemy; and subsequently, in consequence of the most important ingredient for the generation of the light having been re-shipped upon requisition of the ordnance laboratory at Selma, no adequate supply for a permanent maintenance of the light could be procured before the intervention of the enemy. While on my way to bring on the deficient material myself, I was taken severely ill at Jackson, being confined to bed during the first federal occupation of that place, and for some time thereafter; when, finding communication with Vicksburg closed, and being forbidden all kind of exertion, I returned to Oxford, where, after a tedious convalescence, I have continued as heretofore, partly the regular chemical work of the survey, partly such examinations as, from time to time have been called for.

That with the limited means at my disposal, and under the necessity of preparing, myself, all the re-agents, materials, and even apparatus required in the laboratory, which ordinarily are purchased ready-made, the progress of the

regular work cannot be rapid, will not be surprising. Everything however, is kept in working order, and ready for anything that may be required to be done.

As to the report made by myself in 1860, and printed by Mr. Barksdale at the Mississippian Office, which had to be sent to St. Louis to be bound within the limits of the appropriation, I have information that it was safe up to March of the current year, and have reason to hope it will continue so to be for any reasonable length of time, inasmuch as the binder would be unable to reimburse the outlay for 1000 copies bound already, by the sale of the edition in any manner whatsoever, it being of interest chiefly to this State only.

E. W. HILGARD.

ANALYSIS OF SALTS.

The following analyses, selected from those made by me during the past two years, may prove interesting to the public, as showing the great variety of composition, and the necessity for chemical examination of salts made from the natural licks occurring in this State.

I. Brines or Salts of good quality for Salt-boiling.

	Brine from Mr Triggs' near Brandon, Rankin county.	Salt from Dr. Hibbler, Sardis, Panola county.	Salt from T. J. McDonald's near Raymond, Hinds county.
Chloride of Sodium (Com'n Salt).	78 32	94.69	Contains about 2 per cent. of impurities, chiefly Glauber's Salt.
Do of Magnesium ("Bittern")	7 30	1.87	
Do of Calcium	11.59	3 29	
Sulphate of Lime (Gypsum).....	2 96	0.95	
	100.17	100.80	

ANALYSIS OF SALTS—CONTINUED.

II. Indifferent Brines, making impure Salt, or but very little.

	Poindexter, Pike co'nty	E. H. Anderson. Kirkw'd.	J.D. Fondren, R'ymond.	J. Griggs Sharon.
Chloride of Sodium.....	30.09	37 35	25 48	48.13
Sulphate of Soda (Glaubers Salt).	61 07	51.24	40.98	39.28
Do of Lime (Gypsum).....	3 79	2.08	1.48	7.54
Chloride of Magnesium.....	4.76	10 86	32.26	5 05
	99.71	100.53	100.20	100.00

III. Brines altogether unfit for Salt-boiling.

	Dr. H. G. Evans, Monterey.	Dr. Cowden, Oakland, Yallabusha.	A. B Smith, Hillsboro', Scott County.
Chloride of Sodium (Salt).....	13 45	.....	6 93
Sulphate of Soda (Glaubers Salt)..	71.14	85.721	88 41
" " Lime (Gypsum).....	6.37	4. 92	2.00
Chloride of Magnesium (Bittern)..	9.04	1. 64	2.43
	100.00		99.77
Sulphate of Magnesia (Eps'm Salt)	.....	7.14	.....
Alumina, Oxid's of Iron & Manga'e	.....	0.59	
		100.00	

IV. Examples of the benefit arising from the treatment of impure brines with lime.

	Mrs. Ayres' Brine, Marshall county.		A. B. Harris, Acona, Holmes Co.	
	Fresh.	Boiled with lime.	Fresh.	Boiled with Lime.
Chloride of Sodium (Salt).....	20.65	51.42	.....	25.67
Sulphate of Soda (Glaubers' Salt..	39.11	1.73	68.00	44 84
" " Lime (Gypsum).....	15 33	15.33	3 08	3.08
Chloride of Magnesium.....	24 91	.....	20.79	
Sulphate of Magnesia..... (Epsom Salt)	.....	.....	8 14	
	100.00	68.48	100.01	73.59

ANALYSIS OF SALTS—CONTINUED.

I subjoin the analyses of the three kinds of salt now used in this State:

	Alabama Salt.	Bisteneau S't.	Rock Salt.
Chloride of Sodium.....	97.162	99.684	99.886
" " Magnesium.....	1.181	0.103	
" " Calcium	1.746	0.168	
Sulphate of Lime.....	0.033	0.045	0.114
Total.....	100.122	100.000	100.000

The Louisiana Salts are, therefore, purer than most other Salts of commerce. Alabama Salt may be purified by leaching it with some water or brine, or by re-boiling.

A specimen of Alum, from Holmes county, (sent by Dr. W. D. Barry, Durant) showed the following composition:

Tersulphate of Alumina. ("Alum")	73.13
Sulphate of Magnesia (Epsom Salt).....	23.41
" " Lime (Gypsum)	0.90
" " Soda (Glauber's Salt).....	2.41
Chloride of Magnesium (Bittern).....	0.15
	100.00

Weight for weight, this substance in its dry state, is equal to twice its amount of the best alum; or, if obtained merely by boiling down to a syrup, without drying, it will be equal to the same weight of Alum; the Epsom Salt contained in it, nowise interferes with any of its usual applications.

PENITENTIARY REPORT.

COLUMBUS, MISS., NOV. 20, 1863.

To J. C. NAPIER, C. R. DICKSON, AND C. H. MANSHIP—
Board of the Mississippi Penitentiary:

GENTLEMEN—It again becomes my duty to report to you the condition of the Mississippi Penitentiary, over which I was called by the honorable Legislature of Mississippi to preside as an executive officer.

It pains me greatly to be compelled to report to you the almost total destruction of that Institution by the Federal army on the 17th of May last.

The Cotton Factory was a very superior brick building, 206 feet long, 66 feet broad and two stories high. It contained twenty-four (24) cotton cards, two sets of wool machinery, two thousand three hundred and four (2304) cotton spindles, seventy-six (76) Osnaburg looms and four twill looms, with all the other necessary machinery for the manufacture of Linseys, Osnaburgs, yarns and cotton bats. We had also in this building seven sets of carpenter's and cabinet tools, one set of cooper's tools, two wood lathes, one large iron lathe, one gear cutting machine, one sixty-horse power engine and three boilers, with all the tools and factory findings necessary for the successful prosecution of our work. All of these with the building were destroyed. The building is materially injured; so much so that I think it doubtful whether it can ever be repaired for the purposes originally intended. The machinery is entirely destroyed, and is valuless, except as old iron. The engine and boilers are not materially injured.

This building was fired by a Lieutenant of Gen. Grant's army. The devouring flames were soon extended to the shoe and tailor's shop, which stood contiguous thereto, completely destroying that building. It was, however, a part of the old building first erected for the use of the inmates of that Institution, and was not very valuable. It contained all the

shoe-maker's tools, leather, etc., necessary for the prosecution of the labors of that shop. The flames soon thereafter reached a cotten shed, containing about three hundred bales of cotton, which were destroyed. The prison building and front building were also burnt down. The prison building contained two hundred cells, with the furniture necessary for their occupation by convicts. It also contained twelve room used by the guards as bed-rooms, also the hospital and drug shop, all of which were entirely consumed. The front building was used for offices, store rooms, and the private residence of the Sergeant of the guard. We had on hand at the time of the conflagration about 10 000 pounds of bacon, 3 hogsheads of sugar, a supply of salt, some 200 bushels of corn, potatoes, etc.; in other words, we had a full supply of all the necessary articles of food, except a sufficiency of corn and potatoes, for many months to come. Most of the officers in the building and in the guard rooms of the prison lost a considerable part of their private effects. The Federal guard placed at the Institution would not permit the officers and guards to remove their private property. The greatest sufferer was the Sergeant of the guard. Mr W. C. Harrell, who lost nearly all of his furniture and much of his family supplies.

We had on hand at the time of the destruction of the Institution but a small quantity of manufactured goods, say 1000 yards Lowells, and fifty bundles of cotton yarns.

The demand for the articles we manufactured was so great that it precluded the possibility of ever having on hand more than a few pieces at a time of Osnaburgs and a few bundles of cotton yarns.

We lost also one two horse wagon and five mules, captured and taken off by the Federal army. We sent to the country one four-horse wagon and three mules, which were sold and the proceeds of the sale paid to the Agent. The blacksmith shop, wash-house and residence of the Superintendent and stable, escapted destruction during the first visit of the enemy to our capital; since then, however, during the late occupation of Jackson, they burned the blacksmith shop, consuming five sets of blacksmith's tools.

The only property of the Institution requiring attention is two steam engines, four boilers, a few thousand feet of lumber and a large quantity of old iron. The iron is valuable and should be carefully looked after and sold for the benefit of the State. I retained Mr. D. M. Wilkinson in the employ of the State for this purpose. I would suggest

that it is still our duty to retain him to look after the buildings, fences, engines, iron, etc., in order that they may be properly cared for.

For the fiscal condition of the Institution I would repectfully refer you to the report, accompanying this, of Mr. E. P. Russell, the Agent and Clerk, you will perceive that the Institution for the first seven and a half months of the last fiscal year, made and paid into the Treasury of the State the sum of sixty thousand four hundred and ninety dollars and seventy-six cents ($60,460.76). He estimates that had not the city of Jackson been occupied by the Federal army, our net profits for the entire fiscal years would have been one hundred and twenty-five thousand dollars ($125,000.00). This large profit would have been produced in consequence of the low price of the raw material and the high price and great demand for all the articles manufactured at this Institution.

The Governor some two weeks before the occupation of Jackson by the Federal army ordered me to send 25 of the most desperate and disloyal prisoners to the Penitentiary of Alabama, and in obedience to his order I did so. These prisoners, as I learn from Governor Pettus, were placed in solitary confinement until recently. They are now engaged at the usual labors of that Institution by the request of the late Governor. I think it would be well for us to have some definite understanding with the State of Alabama in regard to the expenses the State may incurr on their account.

The Governor pardoned forty of the inmates of our Institution and they were mustered into the service of the Confederate army. Most of the remaining prisoners were turned out without being pardoned, as the Governor was unable to procure any place of safety for their confinement. Many of these were old men and those who had given the greatest evidence of contrition for their past misconduct.

Early in the month of July I crossed the Mississppi river for the purpose of attending to some business for my brother, who is an officer in the Virginia army; it being impossible for him to obtain a furlough for a sufficient time to enable him to go to Texas to attend to his business. Under these circumstances, having but little to do of an official character, I consented to go and attend to his business, which was of an urgent character. Soon after I crossed the river the lines of the Federal army were extended from Baton Rouge to Vicksburg, making it extremely hazardous to return. This, together with the additioual fact of my illness whilst in Texas,

protracted my absence from the State, and consequently, to my regret, the earlier bringing in of this report.

For information as to the sanitary condition of the prison, I would refer you to the report of C. S. Farrar, Surgeon and Physician.

For your kindness and assistance in the management of the State Prison, I tender you my sincere thanks.

Repectfully, your ob't serv't,

A. M. HARDIN.

AGENT'S REPORT.

CITY OF JACKSON,
October 28, 1863.

TO MESSRS. J. C. NAPIER, C. H. MANSHIP AND C. R. DICKSON—*Board of Inspectors.*

GENTLEMEN—It again becomes my duty to report to you as Agent of the Mississippi Penitentiary, the financial condition of the Institution during the fiscal year ending the 30th day of September, 1863, embracing a period of eleven months, there being no business done during the month of August. The whole business, however, was done from the 1st October, 1863, to the 14th day of May, 1863, when the operations of the Institution were suspended by the entrance of the enemy into our city. This will give you some idea what would have been accomplished had we not been interrupted.

Document A, will show the receipts and disbursements.

Document B, the receipts and disbursements on account of the different departments.

By reference to Document A, you will find the

Receipts to be	$187,026 70
Disbursements	90,026 70
Showing excess of receipts to be	$ 97,000 00
Deduct from this the available stock on hand per former report	36,509 76
Will leave a nett profit for the seven and one-half months of	60,490 76

Had the Institution not been destroyed I am confident it would have produced a revenue to the State for the past year of at least one hundred and twenty-five thousand dollars, clear of all expenses. No money has been drawn from the Treasury during the year. The Institution has paid its own expenses, including salaries of officers and guards.

There is a considerable amount still outstanding and due which I am endeavoring to collect as rapidly as the times will admit. Many of the debtors are refugees, some of them are returning and the accounts will be closed as soon as possible. There are also some small accounts due by the Institution.

Thanking you, gentlemen, for your uniform courtesy and kindness during our intercourse with each other,

I am yours, very respectfully,

E. P. RUSSELL,
Agent Mississippi Penitentiary.

[DOCUMENT A.]

E. P. RUSSELL, AGENT MISSISSIPPI PENITENTIARY, IN ACCOUNT WITH THE STATE OF MISSISSIPPI, FROM October 1st, 1862, to September 30th, 1863, inclusive.

Dr.			Cr.			
1862—Oct...	To amount received this month....	$7140 73	1862—Octobr	By amount disbursed this month....		$7140 73
Nov...	" " " ...	14,820 63	Nov..	" " " ..		4820 63
Dec....	" " " ...	6375 81	Dec'r..	" " " ..		6375 81
1863—Jan ..	" " " ...	16,002 90	1863—Jan'y..	" " " ..		11,002 90
Feb....	" " " ...	13,735 51	Feb ...	" " "		3735 51
March.	" " " ...	21 304 21	March	" " " ..		11,304 21
April .	" " " ...	83,711 67	April...	" " " ..		31,711 67
May...	" " " ...	6970 61	May...	" " " ..		6970 61
June .	" " " ...	3321 35	June .	" " " ..		3321 35
July..	" " " ...	2000 00	July..	" " " ..		156 00
Sept...	" " " ...	11,643 28	Sept..	" " " ..		3487 28
						$90,026 70
			1862—Nov....	By amt. paid into Treas'y	$10,000 00	
			1863—Jan....	" "	5000 00	
			Feb...	" "	10,000 00	
			March.	" "	10,000 00	
			April..	" "	52,000 00	
			July...	" "	1844 00	
			Sept..	" "	8156 00	—$97,000 00
		$187,026 70				$187,026 70

The above statement includes the total receipts and disbursements of the Penitentiary, including salaries of officers and guard, for the year ending September 30, 1863.

E. P. RUSSELL, Agent Miss. Pen'ry.

Jackson, October 1st, 1863.

[DOCUMENT B.]

STATEMENT—SHOWING RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF DIFFERENT DEPARTMENTS PENITENTIARY, from October 1st, 1862, to September 30th, 1863.

To amount received from Cotton Factory.....	$172,608 50	By amount paid on account of Factory	$46,844 77
" " Wood Shop.....	8109 89	" " " Wood Shop.....	728 46
" " Shoe Shop.....	2601 20	" " " Shoe Shop.....	1890 35
" " Smith Shop	3707 16	" " " Smith Shop.....	309 95
		" " " Provisions	15,611 87
		" " " Forage and Fuel..	6767 11
		" " " Freight & hauling.	865 54
		" " " Contingent.....	1137 83
		" " " Disch. Convicts...	1520 00
		" " " Convey'g Prisoners	884 75
		" " " Oil and Lights....	973 95
		" " " Guards' Salary....	7943 17
		" " " Officers' do	3850 00
		" " " Hospital	189 00
		" " " Lunatic Asylum....	510 00
			$90,026 70
		By amount paid into Treasury to Balance.....	97,000 00
	$187,026 70		$187,026 70

INSPECTOR'S REPORT.

To His Excellency, John J. Pettus, Governor of the State of Mississippi:

SIR—It again becomes the duty of the Board of Inspectors, to report to your Excellency the condition and operations of the Mississippi Penitentiary during the fiscal year ending September 30th, 1863.

In the absence of the Superintendent, there is no report submitted by that officer. He was unavoidably called to the State of Texas to attend to some private business for his brother. It was fully his intention to have returned in time to make his report, and we suppose that the uncertainty and danger of travel at the present time has prevented his return.

From the report of the Agent, Mr. E. P. Russell, which is herewith submitted, and to which you are respectfully referred, it will be seen that the receipts over the disbursements amount to $97,000 00, leaving a net profit (after deducting the available stock as per report last year) of $60,490 76. The Institution has paid all its own expenses, not having drawn a dollar from the Treasury. The Superintendent and Agent deserve the highest commendation for the faithful and efficient manner in which the affairs of the Institution have been condected for the past two years. It is painful that we are under the necessity of reporting to you the total destruction of the Penitentiary by the torch of the Yankee incendiaries on the 18th day of May last. Nothing but the naked walls was left standing. It was in a most prosperous add flourishing condition at the time, yielding a considerable revenue to the State, and of almost incalculable benefit to the people.

Under your instructions, twenty-five of the convicts were transferred to the Alabama Penitentiary. It certainly was a very fortunate circumstance, and very kind in the Governor of Alabama to receive them. It would not have done to have pardoned them and turned them loose upon the community. Most of these, if not all, were long sentenced and men of the most abandoned and desperate characters and

Lincolnites of the deepest dye—every man would have deserted to the enemy. They are liable at any time to be returned to the State, and would it not be well for the Legislature to make some provision for their safe-keeping in such an event. Forty others were pardoned and mustered into the Confederate service, under N. C. Price as their Captain. The remainder were set at liberty and sent off with our army upon its retreat from Jackson. Most of them joined our army, some few deserted.

There is still upon the books of the Penitentiary a considerable amount of unsettled business. In the event of the Legislature deeming it unwise to rebuild the Prison at the present time, would it not be well to continue the Agency for the purpose of closing its affairs. A large amount would no doubt be thus saved to the State.

For the health of the Prison reference is made to the report of the Physician and Surgeon.

Respectfully submitted,

C. H. MANSHIP,

President Board Inspectors *pro tem.*

JACKSON, Oct. 28, 1863.

PHYSICIAN'S REPORT.

TO MESSRS. NAPIER, MANSHIP AND DICKSON—

Board of Inspectors:

GENTLEMEN—In conformity of the requirements of law, I now submit to you this, my second annual report. At the date of my former report typhoid fever was prevailing, but contrary to my expectations, it soon subsided, and since then, until the breaking up of the Institution, with the exception of a few cases of pneumonia, the convicts enjoyed good health. Two deaths have occurred since I last reported. Throughout the fall, winter and spring, the convicts were supplied with an abundance of sweet potatoes and other vegetables, and the best bacon the country afforded, and to this, in a great measure, is their good health to be attributed. They seem cheerful in the discharge of their duties, and with the exception of some two or three old offenders, I had but little trouble. My visits to the Institution would average

more than once daily. When a patient was seriously ill, it was my invariable practice to visit him twice a day until the symptoms of his disease abated. The hospital was always neat and comfortable, as you can testify, and the sick received every comfort and attention their condition demanded.

My intercourse with all the officers of the Prison was respectful and courteous, and if we had been spared the dradful calamity which befell the Institution, through the instrumentality of our enemy, I feel confident that you and the Legislature of Mississippi, would have accorded to its officers the highest commendations for zeal, industry and economy, in its management. It was my intention to have made to you several suggestions relating to alterations around the cells, which, in my opion, would have conduced to the comfort and health of the convicts, but the hand of the destroyer has rendered this unnecessary; and now, gentlemen, in parting with you, permit me to express my gratitude for your uniform courtesy to me, and my best wishes for your future health, prosperity and happiness.

Respectfully submitted,

S. C. FARRAR,

Physician and Surgeon.

REPORT

OF THE

TRUSTEES OF INSTITUTION FOR THE BLIND.

JACKSON, MISSISSIPPI,
November 2, 1863.

To the Legislature of the State of Mississippi:

In presenting their regular biennial report, the Trustees of the State Institution for the Blind, would first ask the attention of your honorable body to its financial condition.

On the 4th November, 1861, the date of their last communication, the Institution was entirely free from debt, and there remained in the Treasury a cash balance of two thousand eight hundred and eighty-two dollars and twenty-seven cents; and the receipts since then amount to fourteen thousand one hundred and twenty-three dollars and forty-eight cents, including twelve thousand dollars, the amount of the regular appropriation of six thousand dollars per annum from the State Treasury, one thousand nine hundred and eighty-three dollars and thirty-three cents, received from the Confederate States for rent of the Institute buildings while occupied as a military hospital; and one hundred and forty dollars and fifteen cents, money refunded for advances to pupils, and from the sale of brooms, etc., the property of the Institution, in all seventeen thousand and five dollars and seventy-five cents.

The expenses of the Institutiou, during the same period, amount to fourteen thousand four hundred and ninety-nine dollars and fifty-five cents; comprising disbursements of every description, including five hundred and fifty-five dollars, an average discount of eighteen and a half per cent. on three thousand dollars creditors' warrants, upon which, at the time, the money could not otherwise be realized; the expenses attending the removal to Monticello, the rent of buildings at that place, and the purchase of necessary furni-

ture, as well as the salary of Superintendent and assistants, and the hire of servants, leaving a balance on hand at the date of this report of two thousand five hundred and six dollars and twenty cents, as follows:

RECEIPTS.

Cash on hand at last report	$ 2,882 27
State of Mississippi: annual appropriation of $6000	12,000 00
Confederate States: rent of Institute buildings	1983 33
Other sources	140 15
	$17,005 75

EXPENDITURES.

Cash for the two years, ending this day, as per vouchers, 1@151 inclusive, and herewith submitted	$14,499 55
Balances	$ 2,506 20

Of which the greater portion will be required for immediate use in purchasing supplies, and for the discharge of some small outstanding accounts against the Institution.

In pursuance of a resolution announced in their previous report, the Board of Trustees, at an early period of their administration, commenced an entire reorganization of the establishment, placed it thoroughly on a war footing, and at once made preparations to prevent, under any circumstances whatever, its being closed against the unfortunate homeless pupils, who, up to this period had, through the beneficence of your honorable body, been so comfortably provided for. In view to this end, the Trustees engaged the services of that eminent scholar and practical teacher, Professor William Merrill, then at the head of a flourishing school in Murfreesboro', Tenn., but who, on the invitation of this Board, resigned his position there, and, with his family, removed to Mississippi. The Trustees were fortunate in securing Prof. Merrill for this important and responsible trust, for in addition to his well-known abilities as a scholar and educator, he posses qualifications not usually found in the mere teacher —the practical knowledge and experience successfully to conduct the external as well as the internal affairs of an Institution like this.

Shortly after Prof. Merrill entered upon his duties, the entire buildings of the Institute underwent the necessary

repairs—the rooms were thoroughly renovated, the walls neatly papered, new furniture purchased; and the whole establishment made, not only comfortable, but in many respects, so elegant as to elicit not only the commendation of the Trustees, but the admiration of strangers and the friends of the pupils visiting the Institution. The Board began to look with pride and gratification upon the beautiful grounds and buildings thus provided for the helpless beings placed under their care, and they fondly expected that, in a very short time, the consummation of their hopes and wishes would be realized; and that they could point to an Institution, second to none of its kind in the Confederacy.

Thus matters existed when in May, 1862, the following document was served upon the Superintendent:

ASS'T QUAR. MAST'R'S OFFICE,
JACKSON, May 21, 1862.

Superintendent Blind Asylum, Jackson:

SIR—The Surgeon having had orders to furnish hospital room for the sick and wounded soldiers, and having selected the "Blind Asylum" for that purpose, I have to request that you immediately move all persons out of said Asylum, in order that it may be placed in a condition to receive the sick.

Respectfully,
MAD. McAFEE,
A. Q. M.

And a few days thereafter the following was delivered to the Board of Trustees:

MED. H'D QUARTERS,
JACKSON, MISS., May 24, 1862.

To the Hon. Trustees of the Blind Asylum:

You will please turn over to the Surgeon in charge, with prices affixed the following named articles of furniture:

Double beadstead and beds 5; lounges 4; washstands 4; bowls and pitchers (wash) 4; bureaus 4; chairs, tables, safe, stove and cooking utensils 1; carpets; water buckets and pales; water bowls and pitchers; tin pans, dippers, brooms, brushes, knives and forks, wash tubs, bathing tubs, foot tubs, wadrobes, towels, castile soap.

A. B. CABANISS,
Surgeon of Post.

The Board were well advised that, even under these peremptory orders of the military authorities then in command at this Post, they were under no obligation to surrender the

property—they believed then, and they believe still, that other arrangements should have been made for the accommodation of our sick and wounded soldiers, and that such an Institution as that for the helpless blind should ever be held sacred by both friend and foe. Yet, notwithstanding these convictions and conceding to none other greater consideration for our gallant soldiers, more zeal in the prosecution of the great cause in which our country is engaged, and higher aspirations for its successful termination, the members of the Board, without a murmur or a remonstrance, assented to the requisition, and caused the premises to be evacuated.

It became thus, a matter of necessity to provide a new home for the pupils, the superintendent and his family; and Monticello, Lawrence county, was agreed upon as a suitable point for temporary location. Here all were accordingly removed, the school re-opened; and the regular exercises continued, without interruption, the the present day.

The requisition of Dr. A. B. Cabaniss, Surgeon of Post, specifies articles not contained in the Institution, yet there were many, such as comforts, blankets and the like, not thus formally required, which were appropriated by the Surgeon in charge, or by those assuming to act under his authority, a full and correct list of all the articles thus applied to the use of the hospital, was taken, and very reasonable charges made therefor; the whole amounting to the sum of thirteen hundred and fity dollars; an amount which, at the time, would not have purchased, in Jackson, near the number of the articles the Institution was thus deprived of, nor could they, at the present period, be purchased for a much greater sum of money. Yet, reasonable as these charges unquestionably were, not only the Surgeon in charge, but the Surgeon of Post, under whose requisition the articles were delivered, refused to give the necessary certificate authorizing the Quartermaster to pay the account. Recently the whole matter has been brought before the Chief Medical Director of this Military Department, who, upon a thorough examination of the case, pronounced the claim "unquestionably just," and recommended its payment. The papers have been sent to the proper Department at Richmond, for final action.

Early on the morning of the 17th July last, our army evacuated Jackson, and immediately thereafter the city was taken possession of by the enemy who, in turn, departed on the morning of the 20th of July. The Trustees then resumed possession of the Institute buildings, but found them greatly injured by the shot and shell during the investment

and bombardment of the city, and entirely destitute of furniture, or movables of any kind. The premises too, are now suffering for the want of occupancy.

The Board have, therefore, concluded, in furtherance of their original determination to keep this Institution alive and useful, to remove, at as early a day as practicable, the pupils and property from Monticello to their old and beautiful home at the Capital of the State; there, it is hoped, to remain unmolested by friends or foes, for in all ages the poor blind man, and how much more the poor blind child, has been the object of pity and commisseration.

To enable the Board of Trustees to carry out their design, and in view of the greatly enhanced cost of everything necessary to sustain the Institution, they respectfully ask a special appropriation of two thousand dollars, to repair and put in proper order the buildings and grounds of the Institution, to procure the necessary articles of furniture, etc., and to defray the expenses of removal. They also respectfully suggest to the Legislature that, for the ensuing two years, the usual annual appropriation of six thousand dollars be increased to eight thousand dollars, a sum not more than adequate to the probable increased demands of the school whether in time of war or in time of peace. And while these increased appropriations are asked for, it may not be irrelevant to state to your honorable body, that the services of the several members of the Board of Trustees of the State Institution for the Blind, are not only gratuitous, but are emphatically, labors of love—without money and witout price, they not only freely, but most cheerfully, give their thoughts, their time and their talents, in aid of an Institution destined, they trust, to become a monument of legislative liberality and public confidence.

It is gratifying to be able to state that, since the submission of the last biennial report, no death, and but very little sickness has occurred among the pupils.

For other particulars, and especially as regards the internal affairs of the Institution, reference is respectfully made to the accompanying intelligent and interesting report of the Superintendent.

Respectfully submitted,

JOHN DUNCAN,
JNO. W. ROBINSON, } Trustees.
A. VIRDIN.

SUPERINTENDENT'S REPORT.

MISS. STATE INST. FOR THE BLIND,
MONTICELLO, Oct. 28, 1863.

GENTLEMEN—It now becomes my duty to render to you the customary biennial report of the condition of this Institution, which has so long enjoyed the fostering care of our State Government, and of your honorable Board.

The condition of the blind in all ages of the world has rendered them the objects of peculiar sympathy—but it has only been within the last eighty years, that successful efforts have been made to educate them. In ancient times the poor blind man could only grope his way to some street corner, or the steps of some temple, and beg for alms in the name of Esculapius; depending for his bread entirely upon the charities of the people, which his helpless condition seldom failed to elicit. Even after the Christian era, the condition of the blind remained substantially the same. The heathen temple was exchanged for the Christian Church, where, sitting on the steps, he begged in the name of Jesus, or of the Holy Mother, for a penny to buy him bread. Ignorant, degraded, with no ambition but to support a miserable existence from year to year,—what a contrast he presented to the educated blind man of the present day, whom we see occupying positions of responsibility and honor; not unfrequently electrifying with his eloquence the crowded church on the steps of which he might have been begging bread, but for the noble institutions that have been established and sustained for many years by all the enlightened governments of the world.

In the year 1784, a few years before the French Revolution, that noble philantrophist, Valentine Hauy, took from the streets of Paris a blind beggar boy, and determined to to try to educate him. The youth made rapid progress, and the attempt was so successful, and attracted so much attention, that, in 1786, under the patronage of the Philantropical Society, and approving encouragement of the Academy of

Sciences, he had increased his number of pupils to 24, and was called to show their proficiency before the King and Royal Family at Versailles; who were so much pleased, that the King ordered funds to be appropriated for the education of blind pupils under Hauy. He soon gathered together more of the blind of Paris, and taught them,—but with almost none of the facilities which we now possess, and for many of which we are indebted to his after discoveries.

Everything went on flourishing with Hauy and his pupils, until the French Revolution swept like a besom of destruction over the land, carrying ruin, desolation and death to thousands of the best homes of France, and flooding the streets of Paris with blood. But, even then, Hauy and his blind school was not forgotten; and his appropriations were regularly paid him by the different powers that ruled the hour in Paris; until at last the Government became totally brankrupt; and the assignats, in which he was paid, would buy neither food nor clothing. These were times to break down the most bouyant spirits, and to try the stotest hearts. He could not, and would not send into the streets, and reduce again to beggary the pupils whom he had spent years in partially educating. He went to work with his own hands, his pupils doing what they could to help him, and thus, sometimes for months all living on one meal per day, he struggled on through that dark and bloody era, until at last a firm government emerged from the chaos, and at once gave to him and his school, its efficient support.

The school in Paris thus established by him is now pointed to with pride by France, as the best of its kind; and money is never wanting to help to establish its claim to pre-eminence.

After the French Revolution, the Czar of Russia induced Hauy to go to St. Petersburg and open a school for the blind of his dominions. The school thus opened is still continued.

Since that time schools for the blind have been established by all the Governments of Europe, and are shown with pride as proofs of high advancement in noble and enlightend philanthropy.

About fifteen schools for blind had been established in Europe, before any effort was made in their behalf in America. Thirty-one years ago schools were opened in Boston and New York; and one in Philadelphia the following years. These were soon followed by similar Institutions in Ohio, Virginia, Kentucky, Tennessee, Indiana, Illinois, Wisconsin, Missouri, Mississippi, Georgia, Iowa, Louisiana, Maryland,

Michigan, North Carolina, South Carolina, Arkansas and the District of Columbia.

To show the interest taken by our State Governments in these noble Institutions, I will simply state that the buildings, appropriated for their use, have cost:

In Louisiana	$250,000 00
" New York	150,000 00
" Massachusetts	150,000 00
" Michigan	150,000 00
" Kentucky	100,000 00
" Indiana	100,000 00
" Illinois	80,000 00
" Virginia	75,000 00

Notwithstanding the cruel war now waged against us, with its demand for untold sums, none of the schools for the blind, South or North, have been closed: the enemy themselves admitting the claims of the blind in Nashville and Baton Rouge, and leaving them unmolested. Such Institutions as those for the blind, for deaf mutes, and asylums for lunatics, are now among the first visited by Foreign and American travelers of education and refinement,—as showing to some extent the character and liberality of the people, and their progress in those arts that indicate a high stage of civilization. Some Northern States have for many years vied with Europe in their schools for the blind; and it is said that the State appropriations, and donations of citizens of Massachusetts to their school for the blind have amounted to not less than a million of dollars.

When the war commenced, your honorable Board decided that this school should be sustained; and the committee of the last Legislature, to whom your decision was submitted, most emphatically approved and endorsed your determination.

In December, 1861, I took charge of the Institution; and have, since, done all in my power to promote its interests, and the welfare and education of its pupils. But I have had to labor under continuel, and very serious embarrassments. The school has never been supplied properly with the maps and text books in raised print, that are used in similar schools,—or, if it has had them, they were mostly worn out or destroyed, before I took charge of the Institution. It was impossible to buy, and my only course was to get along without those necessary facilities. The books in the reading library of raised print were very good, and mostly in good order. Fortuately, your former Superinten-

dent had faithfully and skillfully performed the duties of his office; and I found that the pupils had been well taught in many of the English branches. They read raised print with as much facility as I have ever seen in the pupils of any Institution; and in English grammar, parsing, geography, mathematics and writing, they had been well taught. The average of scholarships was decidedly good.

Finding the school in such good condition in regard to scholarship; and being compelled to rely mostly upon oral instruction for want of text books,—I determined to comply with the urgent wishes of many of the pupils, and form classes in the French and Latin languages, which had never been taught in this Institution; at the same time, not neglecting the English branches. I was the more impelled to this course by the fact, that, in some of the best schools in Europe and America, the languages have been taught with great success, and have been found to be the best means of disciplining the mind, and taching a thorough knowledge of our own language, as in seeing pupils. The great object of all education is to discipline the mind, and enable the pupil to think closely and continuously upon any given subject. This is especially important to the blind,—as they cannot write down their thoughts and business, and must depend upon being able to recall to mind at any moment what they know; and it is this power of concentration of thought and promptness of memory in well educated blind men, that so frequently surprises those who converse with them.

The success of the classes in the languages has more than equalled my expectations. Assisted by my daughters in studying their lessons, the pupils have made a progress that has surprised all visitors who have heard their recitations; and that would be highly creditable in the pupils of our best classical Institutions. Of course, in teaching the languages to the blind, the mode of instruction is very different from that in seeing schools, and much more thorough; as it is necessary to make them perfectly familiar with every word and principle of the language, so that they are taught not merely to read, but to speak the language. From the experience thus gained, I am satisfied that the quickest and best mode of educating the blind would be to teach them orally some language, commencing as young as eight or ten years of age;—although my prejudices in former years were all opposed to such a belief.

In addition to French and Latin, classes have been taught reading and spelling, mental and written arithmetic, alge-

bra, English grammar and parsing,—and I have given courses of Lectures on Natural Philosophy, Astronomy, Electricity and Galvanism, as full as could be given without apparatus for practical illustrations. A large number of standard works in history, biography and general literature have been read to the pupils, and also the papers of the day; so that they will be found better qualified to converse on customary topics, than seeing scholars generally of the same age.

The number of pupils has, of course, been somewhat affected by the war—but much less than might have been anticipated. The number before the war never averaged more than twenty. In 1861–2, our number was nineteen (19); and in 1862–3, thirteen (13)—making an average of sixteen (16) for the two years of the war; or only four (4) less than the highest average in times of peace. In November, 1861, the school in Tennessee numbered only seventeen (17)—and the average number of pupils before the war in the Blind School of Georgia was twenty (20)—Wisconsin, 20,—Missouri, 21,—Iowa, 23—Maryland, 17,—Mischigan, 24,—and South Carolina, 13. We have received word this year from 15 pupils, that they will be here as soon as they can get conveyance—ten of whom have already arrived. This result may be considered as remarkable, as five or six pupils, who had been in the Institution many years, were well educated and had good homes, were advised by me not to return to the school; and no effort has been made to bring in new pupils. In proportion to population, the school in Mississippi has had more than the average number for other States. The health of the pupils has been generally good. No deaths since last report.

It is, perhaps, proper that I should refer to our removal from Jackson. In May, 1862, the C. S. Quartermaster, Madison McAfee, at Jackson, by request of the Post Surgeon, pressed the buildings of the Institution into the service of the C. S. A. for a hospial, and the Post Surgeon, Dr. A. B. Cabaniss, at the same time pressed almost all our furniture, including all that belonging to the kitchen and dining room; giving us a few days only to dismiss our school and provide for our pupils. This summary proceeding on the part of the authorities, deprived the scholars not only of their comfortable home, but of almost every article necessary to establish a new one. Many of the pupils being emphatically children of the State, having neither parents nor other relatives who could give them protection; your Board, with commendable

zeal for the welfare and usefulness of the Institution, at once determined to seek a new locality where the exercises of the school could be continued without further interruption.

Monticello, Lawrence county, was accordingly selected, where buildings, as convenient as could be expected, were engaged; and where the school has been in successful operation for the last 15 months.

Owing to failure in crops last year, and depreciation of the currency, the prices of provisions and clothing went up to three or four times the usual rates; and could with difficulty be procured at all. The difficulty of providing for an Institution under such circumstances will readily be appreciated—and the more so as the funds were limited to the amount before the war. It was only by the strictest enconomy, and by purchasing in large quantities such articles as farmers need, and exchange them for provisions, and doing without even very necessary articles, when the prices became higher than we could afford to pay,—that we succeeded in keeping our expenses within our income.

At present, owing to the war, I would not suggest any changes in the internal arrangements of the school; but, when we again have peace, many changes should be made, that would greatly add to its prosperity and efficiency.

The Institution is under many obligations to Dr. S. Brown, for gratuitous attendance upon the pupils.

With many thanks to the members of your Honorable Board for the uniform kindness and attention that you have always given to my wishes, and for the care with which you have watched over the best interests of the Institution.

I remain ever yours, respectfully,

WM. MERRILL,
Sup't Miss. State Institute for Blind.

To Messrs. John Duncan, John W. Robinson and A. Virden—Trustees.

REPORT OF THE TRUSTEES

OF THE

INSTITUTE FOR THE DEAF AND DUMB.

To the Legislature of the State of Mississippi:

The Board of Trustees of the Mississippi Institute for the Deaf and Dumb, would respectfnlly roport, that said Institution was progressing with unusual benefit to the pupils under our charge, until the buildings, furniture, etc., were seized by the officers of the Confederate Government for hospital purposes, in May, 1862. A portion of the pupils were immediately sent to thesr homes, and those remaining, with the exception of those having no homes, were sent during the summer, as the buildings were then used as a small pox hospital. Our Principal and his lady, (the Matron) together with Miss Head, Assistant Teacher, were retained with the hope and prospect, of our being able to establish a temporary school at some point in the eastern portion of the State, thinking that we could again occupy the Institute buildings at no distant day. Mr. A. G. Scott, Principal, was requested to make a trip for the purpose of procuring suitable buildings, but without success. The Trustees finding so much difficulty in making the necessary arrangements to continue the school, abandoned the idea. We have now three pupils on our hands who are orphans, and entirely destitute. These have been boarded and clothed at the expense of the State, to be paid out of the fund appropriated for the support of this Institution. We would respectfully recommend that some provision be made for their future tuition and support at some other Institution, and would respectfully ask for instruction from your honorable body in the premises.

In January, 1862, the Treasurer was instructed by the Board of Trustees to discount the warrants received from the Auditor, amounting to three thousand dollars, there being no funds in the State Treasury to pay the same, our con-

tracts for supplies being all made for cash, and we being largely indebted at that time. The object of making cash contracts was that supplies, etc., could be obtained at very reduced prices by so doing, the Treasurer being required to settle all accounts monthly.

During the occupation of the Institute as a hospital, and the occupation of Jackson by the enemy, the buildings, grounds, etc., were very much injured—windows and window blinds, all gone—doors broken down and destroyed, fences all burned, much of the weather-boarding torn off, and with the exception of the frames, the buildings are almost entirely destroyed.

The Confederate officers have been applied to frequently for the rent of the buildings and pay for furniture, etc., seized, belonging to this Institution, but we have never, as yet, succeeded in obtaining a settlement. The amount of rent with cost of furniture, etc., will amount to nearly seven thousand dollars.

We cannot permit this occasion to pass without returning our acknowledgements to Mr. A. G. Scott and his estimable lady, (our Matron,) and to Miss Molly Head and Mr. Lawrence W. Saunders, Assistant Teachers, for their uniform kindness and attention to the education and government of the pupils, and cheerfully recommend them to any Institution needing teachers, who are every way worthy and competent.

The property sold by order of the Board of Trustees, consisting of horses, vehicles, etc., after closing the Institution, amount to the sum of $571.00, for account of which, together with the financial condition of the Institution, we beg leave to refer you to the report of the Treasurer herewith transmitted.

The Trustees, with deep regret, announce the death of one of the pupils, Joel Crane, he was killed by the explosion of the Confederate States Laboratory, in the City of Jackson, in November, 1862, where he had been employed for some time. This is the only death that has ever occurred at this Institution (if indeed this one could be said to have occurred there) since it was first organized.

All of which is respectfully submitted.

A. B. CABANISS,
F. S. HUNT, } Trustees.
W. H. BROWN,

OCTOBER 31, 1863.

MISSISSIPPI INSTITUTE FOR THE DEAF AND DUMB, IN ACCT. WITH W. H. BROWN, TREASURER.

Dr.		Cr.	
1863—Oct. 31—To amount of Disbursements from November 1st, 1861, to October 31st, 1863, as per statements and vouchers herewith filed....	$6727 38	By Balance on hand November 1st, 1861.....	$192 27
To Balance carried down.....	535 89	" Amount of Auditor's Warrant on State Treasury, under requisition of Gov. Pettus as per statement of Auditor of Public Accounts herewith filed.....	6500 00
		" Cash received for sales of property by order of Board of Trustees in November and December 1862 and January 1863.	571 00
	$7263 27		7263 27
The outstanding debts amount $1575 due and unpaid.		By Balance.....	$535 89

October 31st, 1863.

W. H. BROWN, Treasurer.

STATEMENT OF DISBURSEMENTS ON ACCOUNT OF THE "INstitution for the Deaf and Dumb," from the 1st November, 1861 to 31st October, 1863, inclusive.

ON WHAT ACCOUNT.	AMOUNT.
Furniture	$37 70
Clothing	243 56
Salaries	2850 00
Supplies	1925 50
Servant hire	523 73
Medicines	4 75
Physician's bills	40 00
Incidental expenses	298 99
Stationery, Books, &c.	32 15
Traveling Expenses	171 00
To which is to be added amount paid discount on Warrants drawn from Treasury and sold by order of Board of Trustees in the months of January, February and March, 1862, there being no funds in the State Treasury to pay same. $3000 at an average of 20 per cent. discount	600 00
	$6727 38

Oct. 31, 1863. W. H. BROWN, Treasurer.

DISBURSEMENTS ON ACCOUNT INSTITUTE FOR DEAF AND DUMB, FROM NOVEMBER 1st 1861, TO OCTOBER 31st, 1863, INCLUSIVE.

DATE.		No. of Voucher.	Furniture.	Clothing.	Salaries.	Supplies.	Servant Hire.	Medicines.	Physicians' Bills.	Incidental Expenses.	Books and Stationery.	AMOUNTS.
1861—Nov.	16	648	.....	.....	.....	.....	12 00	.....	.....	.....	.....	12 00
	21	649	.....	.....	.....	52 32	.....	.....	.....	.....	.....	52 32
Dec.	2	650	.....	.....	.....	30 00	.....	.....	.....	.....	.....	30 00
	20	651	.....	.....	.....	.....	.....	.....	40 00	.....	.....	40 00
1862—Jan.	8	652	.....	.....	.....	.....	26 00	.....	.....	.....	.....	26 00
	30	653	.....	.....	.....	61 12	.....	.....	.....	.....	.....	61 12
		654	.....	.....	.....	100 00	.....	.....	.....	.....	.....	100 00
	31	655	.....	.....	.....	.....	.....	.....	.....	12 06	.....	12 06
		656	.....	.....	50 00	.....	.....	.....	.....	.....	.....	50 00
February	6	657	.....	.....	.....	3 50	.....	2 50	.....	.....	20 15	26 15
	8	658	.....	.....	25 00	.....	.....	.....	.....	.....	.....	25 00
	10	659	.....	.....	.....	142 72	.....	.....	.....	.....	.....	142 72
	13	660	14 50	.....	.....	.....	.....	.....	.....	.....	.....	14 50
		661	.....	49 51	.....	80 65	.....	.....	.....	.....	.....	130 16
		662	.....	.....	.....	57 02	.....	.....	.....	.....	.....	57 02
	14	663	.....	.....	.....	16 50	.....	.....	.....	.....	.....	16 50
		664	.....	.....	.....	.....	.....	.....	.....	252 13	.....	252 13
		665	.....	.....	.....	7 50	.....	2 25	.....	.....	12 00	21 75
	18	666	.....	.....	50 00	.....	.....	.....	.....	.....	.....	50 00
	19	667	.....	14 28	.....	.....	.....	.....	.....	.....	.....	14 28
		668	.....	.....	.....	72 00	.....	.....	.....	.....	.....	72 00
	20	669	.....	.....	150 00	.....	.....	.....	.....	.....	.....	150 00
		670	.....	.....	.....	.....	8 00	.....	.....	.....	.....	8 00

24	671	.....	.....	.....	.....	7 50	.....	.....	.....	.....	7 50
March 1	672	.....	.....	.....	68 10	.....	.....	.....	.....	.....	68 10
5	673	.....	.....	.....	13 54	.....	.....	.....	.....	.....	13 54
March 10	674	.....	.....	.....	.....	90 00	.....	.....	.....	.....	90 00
13	675	.....	.....	.....	27 50	.....	.....	.....	.....	.....	27 50
	676	8 95	.....	.....	.....	.....	.....	.....	.....	.....	8 95
	677	.....	.....	.....	32 65	.....	.....	.....	.....	.....	32 65
15	678	.....	.....	.....	174 00	.....	.....	.....	.....	.....	174 00
		23 45	63 79	275 00	939 02	143 50	4 75	40 00	264 19	32 15	1785 95

REPORT DEAF AND DUMB INSTITUTE—[Continued.]

DATE.	No. of Vouchers.	Furniture.	Clothing.	Salaries.	Supp'ies.	Servant hire.	Medicines.	Physician's Bill.	Incidental Expenses.	Stationery.	Travelling Expenses	AMOUNTS.
1862—Mar. 15	679					20 00						20 00
28	680				129 81							129 81
29	681			75 00								75 00
30	682					50 00						50 00
Ap'l. 3	683			75 00								75 00
4	684					30 00						30 00
8	685				29 75							29 75
9	686		39 25		62 00							101 25
12	687				61 10							61 10
	688					10 00						10 00
17	689			150 00								150 00
	690			100 00								100 00
21	691					33 00						33 00
	692				50 75							50 75
28	693			275 00								275 00
May 6	694			25 00								25 00
	695			25 00								25 00
	696										150 00	150 00
19	697					45 00						45 00
26	698					12 50						12 50
31	699					10 00						10 00
June 7	700				20 00							20 00
10	701				278 21							278 21
28	702					12 00						12 00

J'ne 28	703	.....	.....	50 00	.....	.....	.....	.....	.....	.....	.....	50 00
J'ly 10	704	.....	.....	375 00	.....	.....	.....	.....	.....	.....	.....	375 00
Aug 5	705	.....	50 92	.....	122 96	.....	.....	.....	.....	.....	.....	173 88
15	706	.....	.....	750 00	.....	.....	.....	.....	.....	.....	.....	750 00
	707	.....	.....	.....	50 00	.....	.....	.....	.....	.....	.....	50 00
Sept. 3	708	.....	.....	.....	.....	48 00	.....	.....	.....	.....	.....	48 00
		23 45	153 96	2175 00	1743 70	414 00	4 75	40 00	264 19	32 15	150 00	$5001 20

REPORT DEAF AND DUMB INSTITUTE—[Continued.]

DATE.	No. of Voucher.	Furniture.	Clothing.	Salaries.	Supplies.	Servant Hire.	Medicines.	Physician's Bills.	Incidental Expenses.	Stationery.	Traveling Expenses.	AMOUNT.
1862—Sept. 4	709					36 00						36 00
5	710					50 00						50 00
	711			50 00								50 00
13	712					11 73						11 73
29	713								12 90			12 90
Oct. 10	714			100 00								100 00
Nov. 17	715		87 60									87 60
25	716					12 00						12 00
28	717				23 65							23 65
29	718								20 00			20 00
Dec. 1	719				26 90							26 90
5	720				31 25							31 25
6	721			375 00							21 00	396 00
1863—Jan. 6	722				25 00							25 00
	723	14 25										14 25
31	724		2 00		25 00							27 00
Mar. 2	725				25 00							25 00
7	726			150 00								150 00
19	727								1 90			1 90
	728				25 00							25 00
		37 70	243 56	2850 00	1925 50	523 [illegible]	4 [illegible]	40 00	298 99	32 15	171 00	6127 38

W. H. BROWN, Treasurer.

CERTIFICATE.

THE STATE OF MISSISSIPPI,
AUDITOR'S OFFICE, COLUMBUS.

I, A. J. Gillespie, Auditor of Public Accounts of said State, do hereby certify that warrants have been issued at this office, upon the requisitions of the Governor, in favor of the Treasurer of the Mississippi Institute for the Deaf and Dumb, from November 1, 1861, to October 31st, 1863, for the sum of six thousand five hundred dollars.

L. S. Given under my hand and seal of office, at Columbus, this 31st October, 1863.

A. J. GILLESPIE,
Auditor of Public Accounts.

NINTH ANNUAL REPORT

OF THE

SUPERINTENDENT OF THE LUNATIC ASYLUM.

To the Board of Trustees of the Lunatic Asylum:

GENTLEMEN—In compliance with my duty as Medical Superintendent of this Institution, I desire to submit the following brief report to the Board of Trustees for their consideration.

I deem it to be a work of supererogation to make any very extended remarks—as in the first place the Board are quite familiar with the management and details of the Institution—and second, because no publication of the report will be had to give such general information as a report might be made to possess.

I shall, therefore, deem it my duty only to speak concisely of the results obtained in our operations for the last year, and aslo to make known the actual wants and requirements to carry on this work of benevolence with any degree of success.

At the close of my last annual report there remained in the Asylum one hundred and twenty-four patients—during the Asylum year just closed, twenty eight insane persons have been received, making a total of one hundred and fity-two under treatment. For the same length of time there has been discharged forty-two of this number—leaving in the house at this date one hundred and ten inmates. Of those discharged the result may be stated thus—fourteen proved satisfactory recoveries, two much improved, five unimproved and twenty-one deaths.

I should be doing myself injustice not to note some of the efficient causes that have contributed to produce this large mortality and the many disadvantages I have had to contend with to prevent it.

I will soon state the physical causes of the mortality of this number. Thirteen died of dysentery, two of consumption, two of typhoid fever, one a conjestive chill, one conjestion of the brain, and one conjestion of the liver.

One of the above number was a case brought from the Penitentiary and reached here in such a collapsed condition that he lived only a few days after admission. Eleven deaths have occurred since the last occupation of the Federals. Showing a larger sum of deaths in less than three months than for nine months previously.

This result was, no doubt, owing to a combination of causes operating upon persons of feeble and broken down constitutions. First, the fright produced by the appearance of the enemy, and especially the terrible discharge of artillery. Second, the vast accumulation of animal and vegetable matter immediately around us, subject to decay under the influence of a hot July sun. Third, we were deprived of suitable nutrition for two weeks for our household, owing to the fact that we were cut off from any market and the Yankees stripped us of cows, hogs, and nearly all our garden products; more particularly such as would suit the invalid. And fourth, we were short of many articles of medicine that were necessary for the successful treatment of such cases as these causes were developing. To add still further to our distress and embarrassment, seven out of ten of the male attendants left to break bread with our foes—this want of fidelity very much increased the care and labor of those of us who remained at our post. The great number of sick demanded nearly all of our time, and hence, the removal of the offal and filth, (which was at our very doors and was producing such melancholy results upon the inmates) was slow and tedious.

I must premise before touching the subject of an appropriation for the next two years, by saying that the strictest economy, compatible with the comfort and the welfare of the patients, has been observed. To make this proof, I will simply state, in general terms, that we use but little more than half of army allowance of meat, and make up for this diminution of meat by a full supply of all kinds of vegetables in their season. This change, in my judgment, does not operate to the prejudice of the patients in any way, and the vegetables cost the State but a trifle, as the labor is mostly performed by the insane. We also make all the clothing for males and females—the soap, candles, vinegar, stockings, socks, brooms, thread, etc., the house uses. These would be

items of considerable expense to the house were they to be purchased. To show that our gardening has been quite successful, I will state to the Board that in six weeks just previous to the last visit of the Federals, I sold vegetables to the amount of $2,619.75, and could have sold as much more had the gardens not have been ruined by the occupation of the enemy. Notwithstanding the economy and the many savings thus mentioned, the current and necessary expenses could not have been discharged had we not made a pretty large and fortunate purchase of goods just before the fall of New Orleans. The stock of goods then purchased would now cost $15,000, or more.

As to the amount required to support the Institution for the next two years—it must needs be but approximative; for no one can anticipate the range of prices in the future. Taking the estimate of the present exhorbitant prices, the necessary repairs to the building and machinery, and the small stock on hand of all kinds, that a less sum than fity thousand dollars per annum, will not provide the Asylum with anything more than plain and substantial wants. I shall not urge this point, but leave it as I have stated it, feeling that you will not differ with me, except it might be, you deemed the amount too small. It certainly would be proper for the Legislature to provide a contingent fund (as the last Legislature did) to make up for a still further increase of prices.

It may be well enough to recur to the fact, that in addition to the thirty thousand a year, we have drawn the contingent fund of five thousand dollars. Thirty-six hundred dollars of this sum was used as a first payment on a tract of land containing one hundred and fifty-three acres, bought of Dr. J. S. Sizer, and the balance used in our account current. The purchase was concluded for seventy-two hundred dollars—leaving one payment of thirty-six hundred, with interest, still due. We were forced to make this purchase, as wood could not be had at anything short of fabulous prices—and I have no doubt but that the wood on the land could now be sold for more than double the amount of purchase money.

I have thought proper to institute the inquiry as to how we are to clothe the patients under existing circumstances. All the fabrics are in the employ of the Government, and the few staple goods [illegible] on the merchants' shelves, are beyond the ability of the Asylum to purchase. In view of this state of things, I volunteered the suggestion to the

Governor of the State and some few of the members of the Legislature, that certain portion of the appropriation might be used in the purchase of cotton, and by an arrangement with the Federal authorities, sell the cotton and obtain such needed articles as we are not able to get elsewhere. It seems to me there could be no well founded objection to this measure, if carried out faithfully, and for no other purpose than indicated.

If this policy is not adopted, or some other equally as economical, I feel quite certain that the amount of fifty thousand dollars will not support the household. I venture the assertion, that if left to purchase clothing at the present prices in the Confederacy, that ten or twelve thousand dollars will be expended alone for clothing.

I present as a consideration and not a motive why the Institution should be sustained, were the Federals to find it unoccupied, their malice might prompt them to lay it in ashes. We know that other buildings equally sanctified in their uses, have been laid waste.

For another twelve-month I have performed the duties pertaining to the office of Assistant Physician and Stewart. This has been a saving to our funds of not less than two thousand dollars in salaries and board. The salaries of the two officers amount to fourteen hundred dollars a year, and they could not be boarded for less than three hundred dollars each. This extra labor I have done willingly, and I trust, satisfactorily to the Board.

As to our finances and the expenditures for the year, you will expect to get as full and complete a statement from our Secretary as circumstances will permit.

Gentlemen, I take pleasure in returning you my sincere thanks for another year of pleasant business intercourse, as well as for the continued assistance I have received in the discharge all of my arduous duties.

And to conclude, let us indulge the hope that our greatest trials have been passed—that under a kind Providence we may be enabled, so to administer the trust placed in our keeping, as to add the highest amount of good to those brought here for care and protection.

ROBERT KELLS,
Superintendent and Physician.

To Messrs. H. Hobbs, Jno. W. Robinson, Wm. H. Allen, D. N. Barrows, W. W. Langley, L. Julienne and J. D. Stewart—Board Supervisors.

Miss. State Lunatic Asylum, Oct. 31, 1863.

TRUSTEES' REPORT.

To His Excellency, John J. Pettus,
Governor of the State of Mississippi:

SIR—It is again made our duty, by law, as Trustees of the Mississippi State Lunatic Asylum, to make an annual report to you, and through you to the Legislature, soon to assemble, in regard to the wants and management of the Institution under our charge.

This duty is made more easy in consequence of the full report made by the Superintendent. The books and vouchers of the Institution, kept by the Secretary, were all destroyed by the public enemy on their last visit to Jackson, in July, as well as those kept by the Treasurer; though none of the funds were lost. Consequently we have no report from the Treasurer and a very brief one from the Secretary.

Having lost all our books and vouchers in the hands of the Secretary and Treasurer, we cannot make as full and satisfactory a report as to the receipts and expenses of the Institution as we desire. But we believe that all the funds will be satisfactorily accounted for by the aid of the Steward's books, kept at the Institution, and which will show much the larger portion of the disbursements of the Institution.

The public enemy, during the siege of Jackson, destroyed nearly all the enclosures of the Institution, as well as the stock of cattle and hogs and crops of vegetables, to the extent of several thousand dollars. Finding that the Institution would likely be hard run for wood before the ensuing winter, and having an opportunity then of buying a valuable tract of wood land sufficient to supply it with wood for several years, we made the purchase, and hope it will meet your approbation. A part of the purchase money still remains unpaid, to the amount of about four thousand dollars, to meet which we respectfully ask an appropriation. In consequence of the enhanced price of all articles of consumption, we are constrained to ask for an increased annual appropriation in order to enable us to keep the Institution in opera-

tion upon the most economical plan we can adopt. It is not necessary for us to ennumerate the high prices and the difficulty of procuring supplies as that is familiar to all. By the act of the Legislature passed at the regular November term, 1861, and approved December 19th, 1861, increasing the annual appropriation to thirty-two thousand dollars and requiring it to be paid quarterly in advance, has been a great advantage to the Institution, in short without such cash payments, we could not have carried on the Institution.

We would respectfully ask for the several appropriations mentioned in the report of Dr. R. Kells, the Superintendent, who knows better than we do, the expense and difficulty of procuring supplies and the proper attendants, and unless we increase the pay of the attendants it will be very difficult, if not impossible, to retain or procure proper assistants to carry on the Institution. The friends of pay patients have been quite prompt in paying up their dues, which has been much help to the Institution. The number of patients has been considerably reduced since our last annual report, until we now have only one hundred and ten in the house.

Most of the time since the war commenced, Dr. Kells has, by the aid of one of the attendants, discharged all the duties of Steward and Assistant Physician, and having now no regular Steward. The inventory of furniture and other property belonging to the Institution is not now made, though there is no material change since the last report was made. In conclusion, we will express the hope that the Institution may continue to receive the fostering care of the Legislature, and that it may increase until it shall furnish a comfortable home for all that unfortunate class of our citizens for whom it was intended.

Respectfully submitted,

H. HOBBS,
President Board of Trustees.

MISSISSIPPI STATE LUNATIC ASYLUM,
October 31st, 1863.

SECRETARY'S REPORT.

JACKSON, November 2, 1863.

To the President and Board of Trustees of the Mississippi State Lunatic Asylum:

GENTLEMEN—This being the period at which it becomes my duty to report to the Board, as Secretary of the Institution, I hereby submit this report to your consideration.

Owing to the desolation caused by the presence of the enemy early in May last, and the destruction of everything whereby they passed, the Asylum papers, books, etc., were all destroyed, (as well as my own private papers) by the destruction of my iron safe. Hence it is that I am unable, in the present report, to classify the different expenditures of the Institution.

The entire destruction of the Treasurer's books and vouchers, (Mr. J. D. Stewart) has prevented his making any report at all.

From the accuracy of the books kept by Doctor Robert Kells, at the Asylum, I am able to furnish you the following statement:

The balance in the hands of the Treasurer of the Institution on the 1st Nov. 1862, was about	$ 525 90
The amount received since then from the contingent fund is	5,000 00
From the annual appropriation, drawn quarterly in advance	32,000 00
From the sales of vegetables, etc., etc.	2,619 75
Total amount received from pay patients	7,168·62
	$47,313 37

The amount disbursed for the necessary supplies of the Institution up to this date in the different branches, such as provisions, wood, clothing, etc., etc., amounts at the present date to.....	$ 47,353 15
Leaving a balance due the Superintendent of...	$ 39 78

I must here state, that nowithstanding the above expenditures, there still remains unsettled claims to the amount of some $3,800.00—$3,600.00 of which is a balance due on a purchase of land and bearing 10 per cent. interest till paid, from June last.

Respectfully submitted,

L. JULIENNE,
Secretary.

REPORT

OF THE

CHIEF OF ORDNANCE.

H'D Q'U'S ORDNANCE OFFICE S. M.
MERIDIAN, Oct. 31, 1863.

His Excellency, John J. Pettus,
Governor and Com'd'r in Chief:

SIR—Since my last annual report of the condition of the several Departments under my supervision, I have been steadily engaged in receiving and disbursing, and also in the fabrication of ammunition, principally for small arms, up to the 16th day of May last, at which time, under your orders, I removed all the Ordnance Stores belonging to the State to this point. I also, in pursuance of orders, moved the State Armory, at that time located in Brandon. The transportation of such a large amount of stores, material, machinery, etc., was necessarily attended with some loss and injury. Yet the loss is as nothing, compared with the entire destruction of these things had they been left to the mercy of the enemy upon their occupation of Jackson and Brandon. A complete abstract of all articles lost, damaged and rendered unserviceable since my official term commenced, both while stationary and in transitu, is herewith enclosed, marked Exhit "A." I would remark, however, that these losses have been more than counterbalanced by the arms, etc., which have been collected by me in and around Jackson, after its evacation by the enemy. I also submit a very lengthy report marked "B," of the Ordnance stores received, issued and remaining on hand, from Oct. 1862, to 1st Nov., 1863, which will explain the exact condition of the Arsenal, Magazine, etc., at present. I am now erecting the State Armory, Arsenal, Magazine and Laboratory, at this place, as per your order, which will very soon be in successful

operation. These buildings are only temporary in their character and the expenses attending the erection of all of them won't amount to more than seven or eight thousand dollars. I leased a sufficient amount of land for them for one year or more, at the sum of one hundred dollars per annum. The expenses for carrying on the Armory for the last twelve months, amounts in the aggregate to thirty-four thousand dollars. For the proper disbursement of which money there are now the necessary vouchers on file in this office. The whole amount of expenses of all the Departments under my control, since Oct. 1862, will foot up, one hundred and three thousand three hundred and fifty-eight dollars and eighty-eight cents. All the Departments have been in a state of inactivity, so to speak, for several months past, owing to the unsettled condition of the country and the want of suitable buildings to carry on the work which should have been done. Nevertheless, I have had a sufficient amount of stores on hand to meet all demands (with a few exceptions) that have been made on my Department.

I would respectfully recommend through you, to the Legislature, the propriety as well as the necessity of making the Ordnance Officer a disbursing agent for his Department, instead of requiring the Quartermaster General to pay his accounts. This might be done by compelling him to give a bond, as any other disbursing officer, of ten or twenty thousand dollars, for the faithful expenditures of all monies that may be required in his Department. The Governor would be the proper judge as to whether the money would be rightfully spent, and hence the Ordnance Officer could make his requisition upon the Auditor as the Quartermaster General does, and upon its approval, he could draw the funds. This was the way under the old Military Board, which is highly preferable to the present system. As it is now, all the approved accounts which properly should be on file in this office, are lodged in the hands of the Quartermaster General, as vouchers to him. The Ordnance Officer and Paymaster, may be frequently separated, as is now the case, and in carrying on the business of this office it puts the officer and those with whom he has dealings, to a great deal of unnecessary trouble and expense in getting the bills paid, which might all be obviated by making the State Ordnance Officer like that of the Confederate, a bonded Paymaster for his own Department. I would further suggest that the Ordnance Officer be allowed a clerk, the law failing to give him one, or any assistance whatever, save "Inspectors of

Arms," stationed at the places designated in the act, whose business it was to inspect the arms brought in by the Sheriffs' of the different counties. Their services having been dispensed with long since, it is necessary that this officer have some one to aid him.

I would also suggest that an additional amount over and above the "twenty thousand dollars" appropriated by the last Legislature for the enlargement of the State Armory, be appropriated for the purpose of buying a pice or tract of land somewhere in the interior of the State, accessible to railroad transportation. The land should be purchased in a locality where wood and water are abundant, upon which there should be erected good and permanent buildings, not only for the Armory proper, but also domicils put up in regular order, to be let out to the workmen, who would then be always under the eye and control of the Superintendent. This establishment is the nucleus out of which may be made an Institution of incaculable benefit to the State in future, as well as the Government at large, if the Legislature will foster it in its infancy.

As my official term of office expires with your administration, I would, before closing this report, express to you my thanks for the uniform kindness and courtesy with which you have treated me, and indulge the hope that you may live long to enjoy the liberty and independence of that Government which your efforts have been mainly and most assiduously directed to establish.

Very respectfully submitted,

U. BOURNE,

Col. and Acting Chief of Ord. S. M.

DOCUMENT A.

ABSTRACT OF ARTICLES LOST AND RENDERED UNSERVICEable, attending the evacuation of Jackson, Miss., and in transit therefrom.

ARTICLES.	REMARKS.
832 lbs. Pig Copper	Lost at Enterprize, Miss.
644 " Block Tin.....	" " "
89 Sabre Belts.....	"
59 Bridle Fillings.....	"
26 6-Pounder Solid Shot, strap'd	" at Jackson, "
4 2 " Carkeet "	" " "
5 Enfield Rifles.....	Damaged in transit.
16 Harper's Ferry do.....	" "
47 Pairs Stirrups.....	Lost in transit.
55 Cruppers.....	" "
2 Spinning Wheels.....	" at Jackson.
1 Bench Vice.....	" "
2000 Sheets Paste Board.....	" "
181 12-Pounder Solid Shot	" "
426 7-Pounder " "	" "
1 Mealing Table and Muller....	" "
30 Bushels Charcoal.....	" "
290 lbs. Cast Iron.....	" " Worthless.

I certify that the above Abstract is correct.

U. BOURNE, Acting Chf. Ord.

REPORT OF ORDNANCE AND ORDNANCE STORES RECEIVED, ISSUED AND REMAINING ON HAND, FROM THE 14th day of October, 1862, to the 1st day of November, 1863, at Mississippi State Arsenal.

DATE. 1863		18 Pounder S. B. Bronze Guns	" Gun Carriages	" Caissons and Limbers	" Caissons	6 " S. B. Bronze Guns	" Gun Carriages	" Caissons	6 " Iron Guns	6 " Gun Carriages	6 " Caissons	2 " Guns	2 " Carriages and Limbers	2 inch Bronze Breech Loading Guns	2 " Gun Carriages	12 Pounder Shrapnel Shot fixed	" " Shell	6 " Solid Shot	6 " Canister Shot	6 " Shrapnel Shot	2 inch Canister Shot	18 Pounder Canister Shot	18 " Solid	12 " Howitzer	4 " Solid Shot	4 " Canister Shot	6 " Solid Shot Shrapnel	2 " Carkeet Shot	Muskets, S. B.	" Rifled	" Flint Lock
	Received	2	2	2	0	3	6	0	2	2	2	1	1	4	4	76	36	360	71	624	475	49	82	100	38	27	26	4	2201	262	568
	Issued	2	2	2	0	3	3	0	2	2	2	0	0	4	4	76	36	360	71	622	400	49	82	100	38	27	00	0	2201	262	564
Nov. 1	Amount on hand	0	0	0	0	0	3	0	0	0	0	1	1	0	0	00	00	000	00	2	75	00	00	000	00	00	26	4	0000	000	4

DOCUMENT B.—[Continued.]

DATE. 1863		Rifles, Harper's Ferry	" Mississippi	" Enfield	" Sharpe's	" Maynard	" Hunting	" Reconstructed	Carbines, Rifled	Rifled Barrels	Double barrel Shot Guns	S. B Shot Guns	Pistols	Pistol Holsters	Cartridge's Enfield Rifles	Miss. Rifles	" Maynard Rifles	" Sharp's Rifles	" Buckshot
	Received	15	178	22	2	0	134	132	683	35	408	10	298	496	59,190	102,975	11,100	560	14,776
	Issued	1	174	17	1	0	133	132	683	35	404	2	278	61	38,790	49,645	6440	560	131,260
Nov. 1	Amount on hand	16	4	5	1	0	1	000	000	00	4	8	20	435	20,400	53,330	4660	000	16,500

DOCUMENT B.—[Continued.]

DATE. 1863		Cartridges, Musket	" Pistol	" Pistol, Navy	Caps, "G. D."	Caps, "Musket"	Powder, Rifle, Kegs	Powder, Cannon	Lead	Cart Boxes	Cap "	Waist Belts	Shoulder Straps	Canteens	Canteen Straps	Knapsacks	Haversacks
	Received	387,670	3117	20,920	343,345	756,756	1293	2000	9259	4028	3515	3646	3280	2825	1729	3102	2951
	Issued	204,070	3117	8890	232,345	656,386	[illegible]	285	265	2630	2575	3477	3161	2194	1652	1542	1911
November 1	Amount on hand	183,600	0000	12,030	101,000	100,360	112	1715	8894	1388	9240	169	119	431	77	1560	1040

DOCUMENT B —[Continued.]

DATE. 1863		Gun Slings	Bridle Bitts	Sheep Skins, dressed	Hames' Artillery, pr's	Harness Leather	Flax Thread	Buckles, Plated	" for Cartridge Boxes	Saddle Trees	Packing Boxes	Lumber, Ft	Bayonets	Bayonet Scabbards	Spurs, pairs	Jars, 3 gal	Tents, Hospital	" Wall	Maynard Primers	Prolonges	Tow Hooks	Gunners' Gimlets	Lanyards	Thumb Stalls	Fuze Gauge	Port Fire Cutters	" Cases	Portfire Stocks
	Received	30	2	54	4	319	7	112	235	2	759	4000	1240	1471	47	3	1	6	121,600	4	4	4	9	10	1	3	2	4
	Issued	30	2	50	4	319	1	112	235	2	465	4000	861	653	47	3	1	6	3600	2	4	4	9	8	1	3	2	2
November 1	Amount on hand	00	0	4	0	000	6	000	000	0	294	0000	379	818	00	0	0	0	118,000	2	0	0	0	2	0	0	0	2

DOCUMENT B.—[Continued.]

DATE. 1863		Vent Punches	Trail Handspikes	Sponges and Rammers	Nails	Vent Covers	Tube Pouches	Worms	Gunners' Haversacks	Port Fires	Leather Sponge Buckets	Priming Horns	Linstocks	Buckshot	Pack Saddles	Cavalry "	" Valises	Priming Wires	Bridle Fittings	Harness Artillery Setts—complete	Wire Packages	Gum Packages	Slow Matches—yds	Brass Padlocks, without keys	Tube Punch Belts	Sponge Buckets	" Covers	Tar Buckets	Tarpaulins	Handspikes	Jugs
	Received	1	13	13	353	2	6	7	10	157	2	4	10	268	100	118	1	6	73	23	7	21	7½	3	1	2	4	6	33	10	9
	Issued	1	13	9	3	2	4	4	8	40	2	4	4	190	100	118	1	6	00	5	0	00	0	0	0	2	4	0	4	4	0
November 1	Amount on hand	0	00	4	350	0	[illegible]	[illegible]	2	117	0	9	6	78	000	000	0	0		18	7	21	7½	3	1	0	0	6	29	6	9

DOCUMENT B.—[Continued.]

DATE. 1833		Demijohns	Ovens	Camp Kettles	Bread Trays	Coffee Pots	Tin Cups	Iron Kettles	Water Buckets	Swords	Cones' Muskets	Tin for Cart. Boxes	Tag Buckles	Boarman Fuzes	White Lead, lbs	Cast Iron "	Charcoal, hhds	Twine Hemp, lbs	Twine, Cotton	Spirits Turpentine, gallons	Sabres	Sabre Belts	Pikes	Cart. Paper, reams	Assorted Arms	Halter Bridles	Box for Office Paper	Breast Straps, pairs	Canteens, "old"	Friction Tubes
	Received	2	2	1	1	1	2	4	4	0	50	1997	6	1400	2	290	0	5	8	½	24	90	1600	7½	81	169	1	1	469	2470
	Issued	0	1	1	1	1	2	4	4	0	00	0000	0	0000	0	000	0	0	0	0	3	00	000	2	21	107	0	1	000	2070
November 1	Amount on hand	2	1	0	0	0	0	0	0	0	50	1997	6	1400	2	290	0	5	8	½	21	90	1600	5½	60	62	1	0	469	400

DOCUMENT B.—[Continued.]

DATE. 1863		Pig Copper, lbs.	Blasting Fuze	Vent Pouches	Blank Cartridges	Musket Ball Cartridges, fixed	Maynard Balls	Buckshot Case, fixed	Cone Wrenches	Gun Wipers	Block Tin, lbs.	Brass, lbs.	Gun Cones	Sheet Copper, lbs.	Cartridges, Damaged	Martingale's, prs.	Sword Bayonets	Rifles, Hunt'g, and reconstructed	" Miss	" Harper's Ferry	" Enfield	Muskets, S. B.	" Flint Locks	D. B. Guns, assorted	S. B. Guns, "	Cartridge Boxes	" without Tins
	Received	8000	300	4	7	360	100	50	4	2	2817	75	865	956	119	88	20	326	14	1	3	44	11	88	57	337	105
	Issued	50	300	4	7	360	100	50	4	2	25	75	50	000	000	47	20	000	00	0	0	00	00	00	00	000	000
November 1	Amount on hand	7950	000	0	0	000	000	00	0	0	2792	00	815	956	119	41	00	326	14	1	3	44	11	88	57	337	105

DOCUMENT B.—[Continued.]

DATE. 1863		Cap Pouches	Waist Belts	Bayonet Scabbards	Bowie Knives	" Knife Scabbards	Artillery Knife	6 Pounder Gun Limbers	2 Pounder Carriage Wheels	Musket Cartridge Box Tins	Pistol " "	18 Pounder Cannon Tins	" " Bottoms	" " Sabots	7 " Sabots	6 " "	4 " "	2 inch Canister Blocks	3 " "	7 Pounder "	18 Pounder Cartridge Bags	12 " "	1 ¼ inch "	3 " Rifle "	7 Pounder Canister Pins and Blocks	7 " " Bottoms	7 " " Covers	8 inch " Tin and Blocks	3 inch " Cover
	Received	24	3	362	293	123	1	2	10	335	1093	110	12	33	208	132	74	10	33	2	200	9	100	474	27	9	5	11	1
	Issued	00	0	000	000	000	0	0	00	000	0000	000	00	00	000	000	00	00	00	0	000	0	000	000	00	0	0	00	0
Nov. 1	Amount on hand	24	3	362	293	123	1	2	10	335	1093	110	12	33	208	132	74	10	33	2	200	9	100	474	27	9	5	11	1

DOCUMENT B.—[Continued.]

DATE. 1863		Woolen Yarn, lbs.	Flannel, yds.	Pistol Cartridge Boxes	Artillery Harness, Setts, without collars	" " incomplete	Long H. Shovels	Prolong Hooks	Toggle	Prolonge Ring	Rosin, bbls.	Rolling Barrel	Bellows	Grindstone and Frame	Platform Scales	Beam "	Copper Pans	Tinners' Shears	Vices	Boxes for Laboratory	Jacksorews	Sulphate Antimony, lbs.	Nitre, lbs.	Chlorate Potash, lbs	Garrison Flag	Plantation Bell	Packing Barrels	" Kegs	Wrapping Paper, reams	Glass Jars	2 inch Solid Shot, fixed	Explosive Bullets	Bees' Wax, lbs.	Carpenter's Plane	" Brace
	Received	13	55	154	72	15	7	4	1	1	1	1	1	1	1	2	2	2	2	50	2	1	¾	3	1	1	10	135	28	4	60	2000	10½	1	1
	Issued	00	00	000	00	00	0	0	0	0	0	0	0	0	0	0	0	0	0	00	0	0	0	0	0	0	00	000	00	0	00	000	00	0	0
Nov. 1	Amount on hand	13	55	154	72	15	7	4	1	1	1	1	1	1	1	2	2	2	2	50	2	1	¾	3	1	1	10	135	28	4	60	2000	10½	1	1

DOCUMENT B.—[Continued.]

DATE. 1863		Handsaw	Ladles, Iron	Firemens' Furnace	Strapping Hammers	Round-faced do	Hatchet	Pliers, prs	Strapping Chisels	Punches	Scissors, prs	Shears, prs	Fuze Plug Extractor	Tin Ring Cutters	Fuze Plug Drift	Bullet Moulds, elongated	Long Moulds, prs	Foot and Hand Lathe	Form for Artillery Cartridge Cups	" " " Bags	Copper Drift	Dust Pan	Measures for Artillery Cartridges	" "	Funnels	Gauges, prs., for Cannon Balls	Hone	Laboratory Brushes	Bunclig Blocks	Patent Small Arms Cartridges	Formers' " "	Bench Knives	Spools	Gauges' Buck Cartridges	Bullet Cutters	Wheel Barrows	Reamers for filling spherical case
	Received	1	3	1	1	1	1	1	2	3	4	1	1	2	1	4	8	1	3	11	1	1	9	2	8	1	1	3	2	45	5	35	1	1	1	4
	Issued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00	0	0	0	0	0	0	0	0	0	00	0	00	0	0	0	0
November 1	Amount on hand	1	3	1	1	1	1	1	2	3	4	1	1	2	1	4	8	1	3	11	1	1	9	2	8	1	1	3	2	45	5	35	1	1	1	4

DOCUMENT B.—[Continued.]

DATE. 1863		Plugs for filling spherical case	Tap-wrenches	Wrenches	Fuze Plug Wrenches	Washing Pot and Brush	Tin Straps	Rifle Bullet Swedge	Splitting Machine for Leather	Monkey Wrench	Trace Buckles	Cannon Lock Covers	Assorted Cartridges, for Rifles	" " Damaged	2-inch Canister Shot, not fixed	Blasting Powder Kegs	Powder, lbs, damaged	Powder, Musket, bbls	Prolonge Rope, feet	Stirrups, prs	Cruppers	Spinning Wheel	Paste Board Sheets	12 Pounder Solid Shot	7 " "	Mealing Table and Muller	Charcoal, bushels
	Received	4	1	1	1	1	88	1	1	1	7	1	8010	10,000	39	2 50	10½	60	118	118	2	2000	181	426	1	30
	Issued	0	0	0	0	0	00	0	0	0	0	0						00	71	63	0	000	000	000	1	00
November 1	Amount on hand	4	1	1	1	1	88	1	1	1	7	1	8010	10,000	39	2 50	10½	60	47	55	2	2000	181	426	0	30

U. BOURNE, Col. & Acting Chief of Ordnance, State of Mississippi.

REPORT

OF THE

ADJUTANT AND INSPECTOR GENERAL.

HEAD QUARTERS, STATE MISSISSIPPI,
ADJUTANT AND INSPECTOR GENERAL'S OFFICE,
COLUMBUS, November 1, 1863.

To His Excellency, John J. Pettus,
Governor and Com'd'r in Chief:

SIR—I have the honor to submit herewith a report of Mississippi regiments and battalions now in the service of the Confederate States.

The report is made as acurately as the records of this Department permit, and embraces a few regiments heretofore reported by my predecessor, Col. W. H. Brown, in obedience to a resolution of the Legislature of the State, passed July 25, 1861, I have included those regiments, in order to show accurately the running numbers as they are at present designated, and the change of the numbers of some since the rendition of the report above mentioned.

The irregularity of the numbers of battalions is occasioned by being first organized as battalions and subsequently as regiments.

Many regiments and battalions of Mississippi volunteers were organized beyond the limits of the State and others raised under special authority, reported directly to the War Department; consequently I have not been able to report the names of the companies, the Captains of them, or number of men. The field and company officers are reported as first organized, and all changes that are known to me that have occurred in the commands are annexed to the report of each.

I annex hereto summary report of the State troops that

have been called from time to time into active service and organized into battalions and regiments.

There were at first seventy companies of infantry and thirteen companies of cavaly. From which there were organized five regiments and four battalions of infantry and one battalion of cavalry. The remaining cavalry companies were unattached and operated in the northern and northwestern portion of the State. The cavalry battalion is now filled to a regiment and the unattached companies have entered other cavalry organizations since formed. I have not in this report given a detailed statement of these troops, as they were reported minutely at the last meeting of the Legislature to you by Major General Tupper.

Most of the infantry served out their term of enlistment, in that arm of the service, but cavalry being greatly needed in April last, many were permitted to change their service, upon condition that they were to re-volunteer for twelve months. By this means nearly two regiments were formed of men whose term of enlistment had nearly expired. A full report is annexed of the State troops now in service—showing there are three regiments, three battalions and ten unattached companies. There are several unattached companies in North Mississippi now being organized into a regiment under Brig. Gen. George, but the organization is not yet reported.

I deem it unnecessary to make any comments upon or suggest any changes in the present military law of the State, as you are fully apprised of the difficulties and deficiencies of the law. The law is evidently better adapted to times of peace than to the present immergency, and would meet every necessity of simple organization for drill and inspection. But in organizing troops for active service in the field it is so extremely defective, as to render efficient organization impossible. There are numerous and glaring defects which I would point out, but being assured that the attention of the Legislature will be directed to the subject, I refrain from adverting to them in this report.

By the act supplemental to the milita law, approved 29th January, 1862, there is but one assistant allowed this Department and the salary now fixed by law is insufficient for his support. I would suggest that said assistant be allowed the rank and pay of Captain.

The duties of the Department are frequently very laborious and such as to require additional assistance, in which case I have heretofore employed the help necessary at my

own expense. I would, therefore, suggest that this, as well as the other Military Departments of the State, be authorized to employ such additional assistance as is in their judgment required and only for such length of time as is absolutely necessary.

I have the honor to be,

Your Excellency's most ob't serv't,

JONES S. HAMILTON.

Adj. and Inspector Gen'l, State of Miss.

First Regiment.

COLONEL, JOHN M. SIMONTON.
LIEUT. COL., A. S. HAMILTOM.
MAJOR, T. H. JOHNSON,

DeSoto Guards,	Captain	W. J. Brown.
Walker Reserve,	"	G. M. Moseley.
Alcorn Rifles,	"	J. J. Milam.
Dave Rogers Rifles,	"	L. M. Lansha.
Pt. Mount Rifles,	"	C. C. Wilbourn.
Rifle Scouts,	"	
Moorsville Darts,	"	M. Pounds.
Miss. Yankee Hunters,	Captain	
James Creek Volunteers,	Captain	J. Ferguson.
Reube Davis Rebels,	"	W. Young.

Whole number, including field and staff officers, 682 men.

Change in field officers as officially reported from the War Department.

Second Regiment.

COLONEL, T. J. DAVIDSON.
LIEUT. COL., J. M. WELLS.
MAJOR, JOHN R. DUVALL.

Falkner Guard,	Captain	B. F. Hill.
Molino Rifles,	"	E. M. Wells.
Tippah Tigers,	"	P. Holcomb.
Tippah Riflemen,	"	M. M. Corley.
Blount Guards,	"	C. G. Blount.
Kossuth Volunteers,	Captain	R. B. Allen.
Blackland Gideonites,	Captain	
Plenitude Invincibles,	"	
Thompson "	"	J. H. Kennedy.
Stubbs Rifles	"	R. R. Knight.

Whole number, including field and staff officers, 737 men.

Second Regiment, No. 1.

COLONEL, W. C. FALKNER.
LIEUT. COL., B. BOONE.
MAJOR, DAVID HUMPHREYS.

O'Connor Rifles,	Captain	J. H. Buchanan.
Magnolia "	"	
Joe Matthews Rifles,	"	W. D. Beck.
Tishomingo "	"	
Calhoun "	"	John J. Booth.
Town Creek "	"	W. C. Bromley.
Pontotoc Minute Men,	Captain	H. R. Miller.
Coomwah Rifles,	"	J. H. Taylor.
Cherry Creek Rifles,	"	John J. Herring.
Iuka Rifles	"	J. M. Stone.

800 men rank and file.

Third Regiment.

COLONEL, J. B. DEASON.
LIUT. COL., ROBERT EAGER.
MAJOR T. A. MELLON.

Gainesville Volunteers,	Captain	McFadden.
Shieldsboro' Rifles,	"	J. V. Toulnee.
Chunkey Heroes,	"	W. B. Johnson.
Sunflower Dispersers,	"	Morgan.
McWillie Blues,	"	E. A. Peyton.
Biloxi Rifles,	"	J. P. Elmore.
Downing Rifles	"	Radcliffe.
Dahlgreen Guards,	"	Green.
Live Oak Rifles,	"	McRae.
John M. Sharp's,	"	S. M. Dyer.

Whole number, including field and staff officers, 806 men.

Field officers as at present known to War Department, Col. T. A. Mellon.

Fourth Regiment.

COLONEL, JAS. DRAKE.
LIUT. COL., P. S. LAYTON.
MAJOR, F. N. ADAIR.

Carroll County Rebels,	Captain	
Centre Marksmen,	"	H. Jamison.
Red Invincibles,	"	W. C. Red.
Stephen Guards,	"	R. D. Palmer.
Nelson Grays,	"	Thos. P. Nelson.
Sons of the South,	"	W. A. Sumner.
Bankston Guard,	"	W. R. Hale.
Benela Sharpshooters,	"	Robert Middleton.
Paris Rebels,	"	G. W. Paris.
Attala Yellow Jackets,	"	J. B. Moore.

Whole number, including field and staff officers, 787 men.

Fifth Rsgiment.

COLONEL A. E. FANT.
LIEUT. COL., S. F. FAUCETT.
MAJOR A. STENNIS.

Bogue Chitto Rangers,	Captain	Jackson.
Red Rovers,	"	Armstrong.
Pettus Rebels,	"	Reed.
New Prospect Grays,	"	Weir.
Lauderdale Spring Grays	"	Smith.
Barry Guards,	"	Womack.
Winston Rifles,	"	Comfort.
Kemper Rebels,	"	Bostick.
Noxubee Blues,	"	Featherston.
Scotland Guards,	"	Lewis.

Whole number, including field and staff officers, 736 men.

Sixth Regiment.

COLONEL, J. J. THORNTON.
LIEUT. COL., E. R. BENETT.
MAJOR, R. LOWRY.

Rankin Rough and Readies,	Captain	E. J. Runnels.
Rrankin Grays,	"	W. B. Shelby.
New Guard.	"	E. L. Alford.
Quitman Southerns,	"	W. M. Hall.
East Mississippi Grays,	"	A. Y. Harper.
Crystal Springs' Guard,	"	A. B. Love.
Rockport Steel Blades,	"	A. Steel.
Lake Rebels,	"	W. L. Towner.
Simpson Fencibles,	"	E. R. Bennett.
Lowry Rifles,	"	W. J. Finch.

Whole number, including field and staff officers, 601 men.

Seventh Regiment.

COLONEL, E. J. GOODE.
LIEUT. COL., H. MAYSON.
MAJOR, R. S. CARTER.

Franklin Rifles. Captain W. J. Proby.
Bogue Citto Rifles, Captain Bristoe.
Amite Rifles, " B. J. Johns.
Franklin Beaureguard's, Captain D. H. Parker.
Jeff. Davis Sharpshooters, " Henry Pope.
Marion Men, " W. J. Rankin.
Goode Rifles, " Cannon.
Covington Rifles, " J. T. Fairley.
Dahlgreen Rifles, " P. B. Williams.
Quitman Rifles, " Huff.
911 men rank and file.
Col. W. H. Bishop, Lieut. Col. A. M. Mills.

Eighth Regiment.

COLONEL, G. G. FLYNT.
LIEUT. COL., J. T. GATES.
MAJOR G. T. PECK.

Yankee Terrors, Captain Watkins,
Southern Sentinels, Captain W. E. Day.
Ellisville Invincibles, Captain Sam. Prince.
True Confederates, " W. T. Ward.
Tolson Guards, " G. W. Ryan.
Moody True Blues, " G. C. Chandler.
Confederate Guards, " Knox.
Tallahoma Hardshells' " Sansom.
Pinckney Guard, " Austin.
Clarke Co. Rangers, " McNeil.
Whole number, including field and staff officers, 888 men.
Col. J. C. Wilkinson, Liut. Col. A. McNiel, Major John T. Smith.

Ninth Regiment.

COLONEL, JAS. R. CHALMERS.
LIUT. COL., JAS. L. AUTRY.
MAJOR, —— BOWDRE.

Irrepressibles,	Captain	
Jeff. Davis Rifles,	Captain	Sam. Benton.
Invincibles,	"	
Lafayette Guard,	"	Wm. Delay.
Home Guard,	"	T. W. Harris.
Quitman Rifle Guard,	Captain	R. M. McGowan.
Horn Lake Volunteers,	"	John H. Foster.
DeSoto Guards,	"	S. O. B. Crockett.
Panola Guard,	"	B. Moore.
Corinth Rifles,	"	W. H. Kirkpatrick.

933 men rank and file.
Major J. H. Linam.

Tenth Regiment.

COLONEL, ROBERT A. SMITH.
LIEUT. COL., JOSEPH R. DAVIS.
MAJOR, E. H. GREGORY.

Ben. Bullard Rifles,	Captain	J. G. Bullard.
Lowndes Southrons,	"	W. B. Wade.
Mississippi Rifles,	"	Jas. Barr.
Hill City Cadets,	"	J. E. White.
Avengers,	"	Geo. H. Lipscomb.
Madison Rifles,	"	Geo. R. Fearn.
Bahala Rifles,	"	O. T. Gibbs.
Yazoo Minute Men,	"	H. Peak.
Rankin Rifles,	"	G. N. Miller.
Port Gibson Rifles,	"	W. McKeever.

841 men rank and file.
Colonel James Barr.

Eleventh Regiment.

COLONEL, W. H. MOORE.
LIEUT. COL., P. F. LIDDELL.
MAJOR, —— ——.

University Grays,	Captain	W. B. Lowry.
Coahoma Invincibles,	"	S. M. Delaney.
Chickasaw Rifles,	"	J. B. Williams.
Neshoba "	"	A. H. Franklin.
Prairi Guards,	"	J. W. Harriston.
Noxubee Rifles,	"	Geo. G. Wair.
Lamar "	"	
Chickasaw Guards	"	W. F. Tucker.
Van Dorn Reserves	"	R. O. Reynolds.
Carroll Co. Rifles,	"	R. W. Williamson.

Whole number rank and file 747 men.
Col. S. F. Butler, Major W. B. Lowry.

Twelfth Regiment.

COLONEL, R. GRIFFITH.
LIEUT. COL., W. H. TAYLOR.
MAJOR, JOHN R. DICKENS.

Charley Clark Rifles,	Captain	John J. McLain.
Natchez Fencibles,	"	E. M. Blackburn.
Raymond Fencibles,	"	Cuddy Thomas.
Pettus Relief,	"	M. B. Harris.
Sardis Blues,	"	
Durant Rifles,	"	John A. Cason.
Vicksburg Sharpshooters,	Captain	H. H. Miller.
Claiborne Guards,	"	Henry Hughes.
Satartia Rifles,	"	E. R. Gale.
Lawrence Rifles,	"	R. J. Bowen.

1013 men rank and file.
Colonel W. H. Taylor.

Thirteenth Regiment.

COLONEL, WM. BARKSDALE.
LIEUT. COL.
MAJOR,

Winston Guards, Captain John M. Brady.
Wayne Rifles, " J. W. Eckford.
Pettus Guard, " S. J. Randall.
Kemper Legion, " J. W. Carter.
Minute Men of Attala, Captain L. D. Fletcher.
Secessionists, " D. R. McIntosh.
Almutcha Infantry, " P. H. Bozeman.
Spartan Band, " W. Mellard.
Lauderdale Guards, " Kenon McElroy.

890 men rank and file.

Col. J. W. Carter, Lieut. Col. J. McElroy, Major J. M. Bradley.

Fourteenth Regiment.

COLONEL, W. S. BALDWIN.
LIEUT. COL., M. E. MORRIS.
MAJOR, W. L. DOSS.

Enterprise Guards, Captain R. S. Weir.
Quitman Invincibles, " J. P. McGowan.
Shubuta Rifles, " R. J. Lawrence.
Meridian Invincibles, " W. F. Compton.
Beaureguard Rifles, No 2., Captain A. S. Lee.
Columbus Riflemen, Captain
Monroe Guards, " F. M. Rogers.
Monroe Volunteers, " S. J. Gholson.
Agency Rifles, " A. J. Maxwell.

1034 men rank and file.

Colonel Donovan.

Fifteenth Regiment.

CONEL, W. S. STATHAM.
LIEUT. COL., J. W. HEMPHILL.
MAJOR, H. B. DENNIS.

Oktibbeha Plowboys,	Captain	J. M. Watson.
Quitman Rifles,	"	J. W. Wade.
Wenona Stars,	"	Thos. Booth.
McClung Rifles,	"	
Wigfall Rifles,	"	W. F. Brantly.
Choctaw Guards,	"	
Long Creek Rifles,	"	L. S. Terry.
Grenada Rifles,	"	
Water Valley Rifles,	"	B. F. Collins.
Yallabusha "	"	F. M. Aldridge.

1002 men rank and file.
Colonel M. Farrell.

Sixteenth Regiment.

COLONEL, C. POSEY.
LIEUT. COL., ROBERT CLARK.
MAJOR, H. BANKSTON.

Wilkinson Rifles,	Captain	A. M. Feltus.
Adams Light Guard, No. 1,	Captain	D. Walworth.
Adams Light Guard, No. 2,	"	S. E. Baker.
Fairview Rifles,	"	J. T. Moore.
Summit Rifles,	"	J. D. Blencoe.
Quitman Guards,	"	S. A. Mathews.
Crystal Springs Rifles,	"	J. C. Davis.
Westville Guards,	Captain	G. J. D. Funches.
The Defenders,	"	W. H. Hardy.
Jasper Grays,	"	J. J. Shannon.

1002 men rank and file.
Lieut. Col. J. J. Shannon, Major Sam. Baker.

Seventeenth Regiment.

COLONEL, W. S. FEATHERSTON.
LIEUT. COL., JOHN MCGUIRK.
MAJOR, J. M. LYLES.

Panola Vindicators, Captain Geo. P. Foote.
Quitman Grays, " W. D. Holder.
Pettus Rifles, " M. Bell.
Confederate Guards, "
Mississippi Rangers, "
Rough and Readies, " H. E. Wilkinson.
Samuel Benton Relief Rifles, Captain B. G. Laurence.
Magnolia Guards, Captain
Buena Vista Rifles, " J. L. Rogers.
Burnsville Blues, " J. C. Waters.
1000 men rank and file.
Colonel W. D. Holder.

Eighteenth Regiment.

COLONEL, E. R. BURT.
LIEUT. COL., J. M. GRIFFIN.
MAJOR, J. W. BALFOUR.

Confederate Rifles, Captain J. M. Jayne.
Burt Rifles, "
Mississippi College Rifles, Captain J. W. Wilburn.
Hamer Rifles, Captain C. F. Hamer.
McClung Rifles, Captain
Beaureguard Rifles, Captain
Brown Rebels, " A. G. Brown.
Confederates, " O. R. Singleton.
Camden Difles, " Adam McWillie.
Benton Rifles, " W. H. Luce.
723 men rank and file.
Colonel J. M. Griffin.

Nineteenth Regiment.

LIEUT. COL., JOHN MULLENS.
MAJOR, N. H. HARRIS.
No muster rolls returned to this Department.

Twentieth Regiment.

COLONEL, D. R. RUSSELL.
LIEUT. COL., H. H. MILLER.
MAJOR, WM. N. BROWN.
No muster rolls returned to this Department.

Twenty-first Regiment.

COLONEL, B. G. HUMPHRIES.
LIEUT. COL., WM. L. BRANDON.
MAJOR, D. N. MOODY.
No muster rolls returned to this Department.

Twenty-Second Regiment.

COLONEL, J. D. LESTER.
LIEUT. COL., H. J. REID.
MAJOR, T. C. DOCKERY.
No muster rolls returned to this Department.

Twenty-third Regiment.

COLONEL, T. J. DAVIDSON.
LIEUT. COL., J. M. WELLS.
MAJOR, JOHN R. DUVALL.

Franklin Guards,	Captain	R. H. Hill.
Molens Rifles,	"	E. M. Wells.
Tippah Tigers,	"	P. Holcombe.
Tippah Riflemen,	"	M. M. Conley.
Blount Guards,	"	C. G. Blount.
Kossuth Hunters.	"	R. B. Allen.
Blackland Gideonites,	Captain	
Plenitude Invincibles,	"	
Thompson Invincibles,	"	Kennedy.
Stubbs Rifles,	"	R. R. Knight.

Whole number, including field and staff officers, 737 men.

Twenty-fourth Regiment.

COLONEL, W. F. DOWD.
LIEUT. COL., R. P. MCKELVAINE.
MAJOR, W. C. STAPLES.

Buena Vista Hornets,	Captain	J. W. Buchanan.
Dowd Rebels,	"	J. D. Smith.
Gaines Warriors	"	Henry Roberts.
Hellen Johnston Guards,	Captain	E. C. Postell.
Cummings Grays,	Captain	B. F. Toomer.
Choctaw Rebels,	"	W. C. Staples.
Mississippi Confederates,	Captain	W. L. Lyle.
Kemper Rebels,	"	R. P. McKelvaine.
Caledonia Rifles,	"	M. M. Rowan.

One company not returned.
717 men rank and file.

Twenty-fifth Regiment.

COLONEL, J. D. MARTIN.
LIEUT. COL., E. F. MCGEHEE.
MAJOR, THOS. H. MANGUM.
No muster rolls returned to this Department.

Twenty-sixth Regiment.

COLONEL, A. E. RENOLDS.
LIUT. COL., F. M. BOONE.
MAJOR, T. F. PARKER.
No muster rolls returned to this Department.

Twenty-seventh Regiment.

COLONEL, THOMAS M. JONES.
LIUT. COL., JAMES L. AUTRY.
MAJOR, GEORGE H. LIPSCOMB.
No muster rolls returned to this Department.

Twenty-eighth Regiment—Cavalry.

COLONEL, P. B. STARKE.
LIEUT. COL., —— FERGUSON.
MAJOR, E. P. JONES.
No muster rolls returned to this Department.

Twenty-ninth Regiment.

COLONEL, E. C. WALTHALL.
LIEUT. COL., W. F. BRANTLEY.
MAJOR, J. B. MORGAN.

Robson Rifles, Captain R. Robson.
Lafayette Rebels, Captain N. A. Isom.
Panola Patriots, " T. F. Wilson.
Dixie Rifles, " J. F. Harrington.
DeSoto Brothers, 1st Lieut. Geo. W. Reynolds, com.
Fishing Creek Avengers, Captain S. B. Herron.
Oakland Rebels, " W. B. Craig.
Hampton Guards, " J. M. Hampton.
Gale Reserves, " R. G. Johnson.
Walthall Rebels, " J. F. Taylor.
Whole number, including field and staff officers, 876 men.

Thirtieth Regiment.

COLONEL, G. F. NEILL.
LIEUT. COL., J. J. SCALES.
MAJOR, H. REYNOLDS.

True Mississippians, Captain T. H. Robinson.
Neill Guards, " J. M. Johnson.
Dixie Boys, 1st Lieut. Wm. Ray, commanding.
Carroll Minute Men, Captain F. P. Pleasants.
Yazoo Grays, " Q. D. Gibbs.
Dixie Heroes, " W. V. Davis.
("No name") " John K. Allen.
" " Samuel Young.
Buckner Rebels, " John N. Campbell.
One company not returned.
Whole number, including field and staff officers, 763 men.

Thirty-first Regiment.

COLONEL, J. A. ORR.
LIEUT. COL. M. D. L. STEPHENS.
MAJOR, H. E. TOFF.

No muster rolls returned to this Department.

Thirty-second Regiment.

COLONEL, M. P. LOWERY.
LIEUT. COL., W. H. H. TYSON.
MAJOR, F. C. KARR.

Southern Farmers,	Captain	Alexander Archer.
Buckner Boys,	"	Benjamin J. Kizer.
Lowery Rebels,	"	F. S. Norman.
Johnston Avengers,	"	D. P. Rogers.
Tishomingo Avengers,	Captain	J. G. Lowery.
Lowery Invincibles,	"	W. M. Irions.
Hatchie Rifles,	"	John N. Scally.
Beaureguard Rifles,	"	J. H. Tankersly.
W. R. Nelson Guards,	"	W. R. Nelson.
Tishomingo Rebels,	"	J. W. Swinney.

Whole number, including field and staff officers, 783 men.

Thirty-third Regiment.

COLONEL, D. W. HURST.
LIEUT. COL., W. B. JOHNSON.
MAJOR, J. L. DRAKE.

Amite Defenders,	1st Lieut.	Moses Jackson, com'g.
Cumberland Guards,	Captain	A. K. Booth.
Leake Rebels,	"	R. J. Hall.
Rebel Avengers,	"	W. S. Warren.
Homesville Guards,	"	J. T. Lankin.
Amite Guards,	"	H. Morgan.
Franklin Guards,	"	R. R. Webb.
Davis Guards,	"	J. M. Tinnon.
Mississippi Defenders,	"	W. B. Johnson.
Johnson Guards,	"	R. O. Byrne.

Whole number, including field and staff officers, 792 men.

Thirty-fourth Regiment.

COLONEL, SAMUEL BENTON.
LIEUT. COL., DANIEL B. WRIGHT.
MAJOR, (Not reported.)

Tippah Farmers,	Captain	Granville A. Woods.
Bowen Company,	"	H. J. Bowen.
Goodman Guards,	"	T. A. Falconer.
Dixie Guards,	"	Dan'l B. Wright.
Cold Water Rebels,	"	H. T. Walton.
Tippah Rangers,	"	John Y. Murry.
Tippah Rebels,	"	A. C. Rucker.
Mississippi Avengers,	Captain	M. F. Wilkins.
Smith Rifles,	"	E. W. Smith.
Sons of Liberty,	"	J. B. Huddleston.

Whole number, including field officers, 779 men.

Thirty-fifth Regiment.

COLONEL, W. S. BARRY.

No muster rolls returned to this Department.

Thirty-sixth Regiment.

COLONEL, D. J. BROWN.
LIEUT. COL., S. G. HARPER.
MAJOR, W. W. WITHERSPOON.

Dixie Guards,	Captain	Alexander Yates.
Edwards Tigers,	Captain	S. K. Smith.
Hillsboro' Rebels,	"	T. J. Denson.
Copiah Rebels,	"	L. B. Harris.
Harper Reserves,	"	C. P. Partin.
Mount Zion Guards,	Captain	T. J. Chrisman.
Zollicoffer Avengers,	"	Henry T. Siebe.
Yankee Hunters,	"	J. S. Tatom.
	"	R. D. Ogletree.
	"	J. W. Ward.

Two companies not returned.
Number reported, including fild officers, 624 men.

Thirty-seventh Regiment.

COLONEL, ROBERT MCLAIN.
LIEUT. COL., O. S. HOLLAND.
MAJOR, JOHN MCGEE.

Shubuta Guards, Captain T T Howze.
Enterprise Tigers, " W C Turner.
Pattons Company, " Wm S Patton.
Clark County Rescuers, Captain S H Terrell.
Yancy Guards, " S A Nunn.
Jasper Guards, " A F Dantzler.
Jasper Avengers, " Francis B Loper.
McLain Rifles, " W W Weir.
DeSoto Rifles, " C C Terrill.
McLemore Guards, " W P Anderson.
Number reported, including field officers, 888 men.

Thirty-eighth Regiment.

COLONEL, F. W. ADAMS.
LIEUT. COL., PRESTON BRENT.
MAJOR, FRANK. FOXWORTH.

Wolf Creek Marksmen, Captain J Dishman.
Brent Rifles, 1st Lieut. H S Blumficle, com'g.
Van Dorn Guards, Captain R C McCoy.
Wilkinson Guards, " J H Jones.
Johnston Avengers, " Leander M Graves.
Holmes County Volunteers, Captain Walter L Keirn.
Hancock Rebels, Captain D B Seal.
Columbia Guards, " A C L Foxworth.
White Rebels, " John F White.
Price Relief, " W M Estelle.
Number reported, including field officers, 963 men.

Thirty-ninth Regiment.

COLONEL, W. B. SHELBY.
LIEUT. COL., W. E. ROSS.
MAJOR, W. MONROE QUIN.

Burt Avengers, Captain W E Ross.
Simpson Guards, " R J Durr.
Dixie Guards, " J R Wilson.
Rankin Rebels, " S C Myers.
Johnson Avengers, Captain M V Collum.
Barry Guards, " L H Tilman.
Newton Hornets, " J C NcElroy.
Price Rebels, " Wm Price.
Pearl River Guards, " C. B. Banks.
Monroe Quin Guards, 1st Liut. J A Nash, com'g.
Number reported, including field officers, 895 men.

Fortieth Regiment.

COLONEL, W. B. COLBERT.
LIEUT. COL., J. A. P. CAMPBELL.
MAJOR, E. MCDONALD.

Campbell Guards, Captain J A P Campbell.
Confederate Guards, Captain R B Campbell.
Standing Pine Guards, Captain Jas R Childress.
(No name) " A M Green.
" " W. McD Gibbons.
Attala Guards, " Geo P Wallace.
Oak Bowery Invincibles, " R K Clayton.
(No name) " M S Latimer.
" " W P Culbertson.
Parrott Rifles, " Wm S Parrott.
Number reported, including field officers, 951 men.

Forty first Regiment.

COLONEL, W. F. TUCKER.
LIEUT. COL.
MAJOR,

Pontotoc Grays, Captain S E Melson.
Koger's Company " T J Koger.
Duke's Company, " H J Duke.
Abes Rejecters, " Lewis Ball.
Verona Rifles, " Thomas C. Ashcroft.
Williams' Company, Captain Joseph P Williams.
Becket's Company, " N J Becket.
Hicks' Company, " James M Hicks.
Mississippi Rip Raps, " G D Moore.
Okolona Guards, " John Richardson.
Number reported, including field officers, 1136 men.

Forty-second Regiment—Cavalry.

COLONEL,
LIEUT. COL., JAMES GORDON.
MAJOR, T. L. HARRIS.

Loula White Rebels, Captain J F White.
Choctaw Rangers, " R C Love.
Newton Rangers, " J J Perry.
Mooresville Blues, " J L McCarty.
Mrs. Body Guard, 1st Liuet. John Gaddis, com.
East Mississippi Dragoons, Captain James M Hogan.
Kemper Dragoons, Captain W G Beck.
Ruffin's Company, " James Ruffin.
Pontotoc Rangers, " Joshua T Pitts.
Lauderdale Cavalry, " W. V. Rany.
Number reported, including field officers, 753 men.

Forty-third Regiment.

COLONEL, W. H. MOORE.
No muster rolls returned to this Department.

Forty-fourth Regiment.

COLOEL, A. K. BLYTHE.
No Muster rolls returned to this Department.

Forty-fith Regiment.

COLONEL, A. B. HARDCASTLE.
No muster rolls returned to this Department.

Forty-sixth Regiment.

COLONEL, J. W. BALFOUR.
No muster rolls returned to this Department.

Wirt Adams' Cavalry.

COLONEL, WIRT ADAMS.
LIET. COL., ROBERT C. WOOD, JR.
MAJOR, JAMES HOGAN.
No muster rolls returned to this Department.

First Regiment of Artillery.

COLONEL, W. T. WITHERS.
LIEUT. COL., JAMES P. PARKER.
MAJOR, B. R. HOLMES.

Company A, Captain S. J. Ridley.
" B, " A. J. Herod.
" C, " H. P. Turner.
" D, " J. L. Wofford.
" F, " J. L. Bradford.
" G, " J. L. Cowan.
" H, " George Ralston.
" I, " Robert Bowman.
" K, " George F. Abbay.
One muster roll not returned.
Number reported, including field officers, 1262 men.

Ward's Battalion of Artillery.

MAJOR, M. S. WARD.
1st Company, 1st Lieut. J. D. Vance, commanding.
2d " Captain J. H. Yates.
3d " " J. McClendon.
Whole number reported 233 men.

Fourth Mississippi Battalion—Cavalry.

LIEUT. COL., CHARLES BASKERVILLE.
No muster rolls returned to this Department.

Fith Mississippi Battalion—Infantry.

MAJOR, W. H. KILPATRICK.
No muster rolls returned to this Department.

Eighth Mississippi Battalion—Infantry.

LIEUT. COL., J. S. TERRELL.
No muster rolls returned to this Department.

Eighth Missisippi Battalion—Sharp Shooters.

MAJOR, W. C. RICHARDS.
No muster rolls returned to this Department.

Tenth Mississippi Battalion—Infantry.

MAJOR, W. A. RAYBURN.
No muster rolls returned to this Department.

Eleventh Mississippi Battalion—Heavy Artillery.

LIEUT. COL., R. STEVENING.
No muster rolls returned to this Department.

First Regiment Minute Men.

COLONEL, BENJAMIN KING.
LIEUT. COL., J. LAWHAN.
MAJOR, B. F. SUTTON.

Time expired.

Second Regiment Minute Men.

COLONEL, D. H. QUINN.
LIEUT. COL., JAMES CONERY.
MAJOR, J. O. MAGEE.

Time expired.

Third Regiment Minute Men.

COLONEL, WILLIAM J. OWENS.
LIEUT. COL., J. A. HARLIN.
MAJOR, F. C. MERCER.

Time expired.

Fourth Regiment Minute Men.

COLONEL, W. C. BROMLEY.
LIEUT. COL., J. J. STONE.
MAJOR, B. M. KILGORE.

Time expired.

Fifth Regiment Minute Men.

COLONEL, HENRY ROBINSON.
LIEUT. COL., D. W. METTS.
MAJOR, SAMUEL J. RANDELL.
Time expired.

First Battalion Minute Men.

MAJOR, W. B. HARPER.
Time expired.

Second Battalion Minute Men.

MAJOR, HENRY F. COOK.
Time expired.

Third Battalion Minute Men.

LIEUT. COL., THOMAS A. BURGIN.
MAJOR, B. B. MOORE.
Time expired.

Fourth Battalion Minute Men.

LIEUT. COL., A. J. POSTLETHWAIT.
MAJOR, JOHN D. FARLEY.
Time expired.

First Battalion Cavalry Minute Men.

MAJOR, G. L. BLYTHE.

Cavalry organizations—First Regiment.

COLONEL, G. L. BLYTHE.
LIEUT. COL., N. C. EDMONDSON.
MAJOR, C. L. BOWEN.
Term of service expired and in progress of re-organization.

Second Regiment.

COLONEL, J. F. SMITH.
LIEUT. COL., W. L. LOWRY.
MAJOR,

Company	A,	Captain	S. G. Street.
"	B,	"	W. K. Posey.
"	C,	"	W. G. Martin.
"	D,	"	W. H. Wilson.
"	E,	"	E. M. Wells.
"	F,	"	Joseph A. Johnsons.
"	G,	"	George Isbell.
"	H,	"	D. C. Gilleylin.
"	K,	"	W. L. Lowry.

Third Regiment.

COLONEL, JOHN MCGUIRK.
LIEUT. COL., J. A. BARKSDALE.
MAJOR, B. M. KILGORE.

Company	A,	Captain	Stillwell.
"	B,	"	W. L. Farris.
"	C,	"	T. J. Kyle.
"	D,	"	John W. Logan.
"	E,	"	J. M. Griffin.
"	F,	"	H. H. Barksdale.
"	G,	"	Jas. A. Barksdale.
"	H,	"	B. M. Kilgore.
"	I,	"	T. W. Webb.

Ham's Battalion.

MAJOR, HAMM.

Company	A,	Captain	B. H. Estes.
"	B,	"	F. F. M. Paynes.
"	C,	"	J. N. Yates.
"	D,	"	W. L. White.
"	E,	"	C. W. McNeill.

Davenport's Battalion.

MAJOR, S. DAVENPORT.

Company	A,	Captain	H. B. Brown.
"	B,	"	W. B. Pardue.
"	C,	"	C. H. Carter.

Transferred to Confederate service.

Perrin's Battalion.

LIEUT. COL., R. O. PERRIN.
MAJOR, A. C. REID.

Companies.

Captain Perrin's.
" Allen's.
" Mett's.
" Mosley's.
" Montgomery's.
" Rayburn's.
" Foard's.
" Thomas'
" Walker's.

Unattached Companies.

Herndon Rangers, Lieut. Montgomery, com.
Mississippi Rangers, Captain W. B. Peery.
Weatherall's, " J. T. Weatherall.
Gholson Guards, " T. C. Bookter.
Hartin's Company, " J. A. Hartin.
Buford " " J. H. Buford.
Hall's " " Hall.
Saunders' " " Saunder's.
Thames' Company, Capt. Thames (disbanded).
Red's Company, Capt. Red, (organized and gone into Confederate service).

Cavalry Companies Unattached.

Captain Samuel Mathews.
" J. B. Dunn.
" W. B. Prince.
" A. H. Forrest.
" W. C. Maxwell.
" R. L. Adams.
" Stillwell.
" W. F. Gartley.
" Wetherall.

LOCAL DEFENSE COMPANIES.

Names of Company.	County.	Captains.	Description.	Nos.
Leake Rangers	Leake County	Capt. J. Nash	Cavalry	36
Capitol Guards	Hinds "	" W. W. Hardy	Infantry	71
Knox's Company	Neshoba "	" J. G. Knox	Cavalry	45
Morgan Riflemen	Calhoun "	" C. C. Morgan	Do.	35
Foote's Company	Noxubee "	" H. W. Foote	Do.	25
Yallobusha Rangers	Yallobusha County	" L. R. Stewart	Do.	58
Vaiden Guards	Carroll "	" W. J. Booth	Infantry	56
Fant's Company	Noxubee "	" A. E. Fant	Do.	37
Burt's "	West Point	" Wm. Burt	Do.	43
Barr's "	Calhoun County	" A. Barr	Do.	33
Gage's "	Louisville	" W. A. Gage	Do.	44
Choctaw Silver Greys	Choctaw County	" J. W. C. Drane	Do.	26
Choctaw Reserves	Do. "	" James Drane	Cavalry	40
Local Guards	Wilkinson "	" G. H. Gordon	Infantry	28
Semple's Company	Do. "	" R. Semple	Cavalry	22
Slate Spring's "	Calhoun "	" T. K. McCord	Do.	46
Hightower's "	Do. "	" Thos. Hightower	Do.	36
Standfer's "	Chickasaw County	" J. J. Standfers	Infantry	51
Neshoba Rangers	Neshoba "	" J. McH. Wilson	Cavalry	32
Terry's Company	Chunky Station	" P. P. Terry	Infantry	20
Foster Creek Rangers	Copiah County	" H. G. D. Brown	Cavalry	27
Boomrang's	Pontotoc "	" S. H. Taylor	Do.	24
Wilson's Company	Do. "	" H. C. Wilson	Infantry	27
Williams' "	Itawamba "	" Thos. Williams	Do.	24
Wesson Artillery	Choctaw "	" J. C. Kittrell	Artillery	89
Noxubee Home Guards	Noxubee "	" J. B. McLelland	Cavalry	28

REPORT

OF THE

QUARTERMASTER GENERAL.

MACON, MISS., Oct. 22, 1863.

To His Excellency, John J. Pettus,
Governor and Com. in Chief State Miss.:

GOVERNOR—I annex as a part of this report, my first annual report and render the recommendations therein contained, together with the following additional ones.

Owing to the limited number of clerks allowed this Department, there remains much unfinished business. Settlements are yet to be made with all of the Assistant Quartermasters of the State and the numerous agents appointed by yourself. I, therefore, and to conform to the Confederate rules upon the same subject, earnestly recommend that an officer with the rank and pay of Captain, be appointed by yourself or your successor, to audit and put in proper form, all claims payable by this Department and to audit all reports of Assistant Quartermasters and Commissaries, also to examine vouchers, unpaid by Assistant State Quartermasters and Commissaries, that may be presented to this Department for payment, and his certificate to their correctness to be sufficient authority to pay the same, thus conforming to the army rules of the Confederate Government, as well as the civil rules of our State, in cases of outstanding debts in the civil Departments.

To prevent confusion and complication of the business of this and the Ordnance Departments, I would recommend that the Chief of Ordnance be made a disbursing officer for his own Department and that he be allowed a clerk, thus again conforming to Confederate rules upon the same subject; the importance of which must be apparent, when it is remembered that the disbursements of these De-

partments are on final settlement to be refunded to the State by the Confederate Government, hence the papers of each Department should remain on file in their respective Departments.

Since December 17th, 1862, the date of my last annual report to 30th September, 1863, inclusive, there has been disbursed, including transfer of funds to Assistant Quartermasters, the sum of five hundred and eighty two thousand and ninety-eight dollars and thirty cents, out of which amount two hundred and fifty thousand dollars was loaned by this Department to the Confederate Government by your order to pay State troops, the said sum to be repaid to the State, so soon as funds were received by the officer to whom it was loaned. There has been returned to date of said loan, the sum of seventy-one thousand five hundred and sixty dollars, the balance due, (I have been advised by Major Cooke, Chief Paymaster C. S. A., at Enterprise, Miss.,) was on the way from Richmond, Va., and when received, would be paid over to the State, through this Department. I have received from the State Treasurer and various other sources, the sum of $583,419.37—(say) five hundred and eighty-three thousand four hundred and nineteen dollars and thirty-seven cents, as per account current marked "A."

From the 30th of September, 1863, to October the 22d, 1863, inclusive, you will perceive that I have received from the State Treasury and other sources, the sum of one hundred and forty-five thousand nine hundred and twenty-one dollars and sixty-five cents (say $145,921.65) showing a balance due the State of two thousand and twenty-five dollars and sixty-eight cents ($2,025.68). See account current marked "B."

I herewith send you a full report of my transactions from February 12th, 1862, to September 30th, 1863, containing my returns for each quarter, with abstracts and their accompanying vouchers, showing receipts and issues of Quartermasters and Commissary stores, etc., also receipts and disbursements of what funds have passed through my hands during that period.

I would respectfully recommend that a committee of the Legislature be appointed to examine this report, as also any books or papers in my Department appertaining thereto.

In the removal of this Department from Jackson of public stores, though compelled to do so rather hurridly, and having to ship both north and east, it being impossible to obtain transportation on any one Railroad, I have to report that

we have been quite fortunate in saving nearly everything with the exception of a few articles of camp and garrison equipage, and sacks, and some office furniture, which was burnt by the Federals on their occupation of the city.

A. M. WEST,
Qr. M. Gen'l S. M.

JACKSON, MISS., Dec. 17, 1862.

To His Excellency, John J. Pettus,
Governor and Comm'd'r in Chief State Miss.

GOVERNOR—On the 11th day February last, at your instance, I entered upon the discharge of the duties of this Department, my inexperience in matters of this character, the large amount of unsettled business and outstanding claims against the Military Departments of the State, have rendered the labor of this office very arduous and complicated, many informalities necessarily occurring.

At the time of my appointment there was no Confederate Quartermaster at this post and the Confederate Government having called on the State for seven additional regiments—fifteen were formed, accepted and hurridly placed in camp. By your direction, to prevent suffering on their part, this Department proceeded to act as Quartermaster, Commissary and Transportation Agent for said regiments. With the limited assistance allowed by law, it was almost impossible to dispatch business with the rapidity that the then condition of the country required.

Immediately after entering upon the discharge of the duties of this office and when furnishing troops organized for Confederate service as aforesaid, I wrote and dispatched Col. A. C. Myers, Quartermaster General of the Confederate States, at Richmond, Va., relative to the mode of reimbursing the State of Mississippi for supplies thus furnished. The rule for the government of this Department in its said issues, as agreed to between him and myself, was that said issues should be made to Quartermasters of the Confederate States and the same would be paid for by them. All of said issues thus made have been paid for.

The following informal issues were made for the reason that the troops were without a Quartermaster: Capt. Baine's

artillery company and several infantry companies, were furnished tents and camp equipage, upon receipts of their Captains. Col. Barry's regiment was also furnished with tents informally—this latter will soon be corrected I think, and the State reimbursed. These several issues were seemingly necessary, as no provision had been made by Confederate authorities, there being at that time no Confederate Quartermaster here to receipt for the same.

The fall of Nashville, Memphis and New Orleans, and the menaced condition of Vicksburg and the State of Mississippi, made it, in your opinion, necessary to call out the Militia for active service. "Section 10 of an act to revise and reduce into one the militia and volunteer laws of this State," provides that the militia when called into active service "shall be conducted to the respective places at which the said militia may be required to rendezvous, upon reaching their destination the militia shall be organized into battalions, regiments and brigades, * * * and shall proceed to the election of the proper officers as herein provided." * * * In regard to the first organization "This section was construed to give the Brigadier Generals and Colonels thus elected, the appointment of staff officers, including Quartermasters, as provided in section 12."

In regard to the first organization of the militia in pursuance of this act, the troops were necessarily rendezvoused without a Quartermaster, Commissary or Paymaster being appointed and qualified by giving bond and security, as none could be appointed before the election of said officers. This Department was, therefore, required to discharge not only the duties of Quartermaster, Commissary, Paymaster and Transportation Agent, but also the duties of brigade and regimental Quartermaster for the troops thus called into active service, hence ensued many informalities inconsistent with the relationship properly existing between the Quartermaster General and the Assistant Quartermasters in active service, which made it necessary for this Department to issue directly to Captains and other officers, quartermaster and commissary stores. To prevent a recurrence of this evil provision should be made for the appointment of Quartermasters and Commissaries, either by this Department, subject to the approval of yourself, or to be appointed directly by you.

If it be the intention of State authorities to continue in active service the militia, I would respectfully suggest an increase of force in this Department in cases of emergency,

also the propriety of appointing Quartermasters and Commissaries for battalions, regiments and brigades, as provided in "army regulations," thus conforming State service to Confederate and adopt for the government of State troops, the army rules and regulations of the Confederate States and have same printed for the use of the officers, to be distributed among them as the statutes of the State are to civil officers.

The following condensed report shows the disbursements of this Department to date, from the 11th day of February last, on account of the various Military Departments of the State and for the purchase of salt for the use and benefit of the people of the State, amounting to eight hundred and fifty-four thousand six hundred and four dollars and fifty-eight cents ($854,604.58). See account current marked "C,"

A. M. WEST,
Quartermaster General State Mississppi.

[DOCUMENT A.]

Cr. STATE OF MISSISSIPPI, IN ACCT. WITH COL. A. M. WEST, QUARTERMASTER GEN'L, STATE OF MISS. Dr.

1863—Sept. 30	To this amount disbursed on account of Quartermasters, Paymasters,' Commissary's, Ordnance and Adj't General's Department, State of Mississippi, from the 17th December, 1862 to the 30th September, 1863, inclusive.	582,098 30		1863—Sept. 30	By cash rec'd from the State Treasurer, on requisitions of the Governor on the Auditor, as per warrants on file in the State Treasurer's office, from Dec. 17, '62, to Sept. 30, '63, inclusive.....	465,305 00	
" "	To Balance on hand this day due the State of Mississippi, to be accounted for in next account.....	1321 07			By cash rec'd from the Confederate Government, for Quartermaster and Commissary Stores sold them during above time..	36,982 89	
					By this amount returned the State by the Confed. Gov't, being on account of a loan of $250,000, made to them to pay troops..	71,560 00	
					By cash rec'd from various sources as per cash book.....	9571 48	-$583,419 37
			$583,419 37	1863—Sept. 30	By bal. brought down.	$1321 07	

I certify that the above is a true account of all public monies received by me not heretofore accounted for, and that the disbursements have been fully made.

A. M. WEST, Qr. Master Gen'l, State Miss.

Stated at Macon, Miss., Sept. 30th, 1863.

[DUPLICATE]

[DOCUMENT B.]

DR. STATE OF MISSISSIPPI IN ACCT. WITH COL. A. M. WEST, QUARTER-MASTER GEN'L, STATE OF MISS. CR.

1863—Oct. 22	To this amt. disbursed on acct. of Qr. Mast's, Paymasters', Comm'ssary's, Ord'ce and Adj't Gen's Dept's, of the State of Missi'ppi, from the 30th Sept. 1863 to Oct. 22d, '63 inclusive.....	145,921 65		1863—Oct. 22	By cash rec'd from the State Treasurer on requisition of the Governor on the Auditor as per warrants on file in State Treasurer's office, from Sept. 30, 1863 to Oct. 22d, 1863, inclusive.	142,998 66	
" "	To balance on hand this day due the State of Mississippi, to be accounted for in next account.....	2025 68			By cash rec'd from Confederate Gov't for stores sold them during same time.....	414 00	
					By cash rec'd from other sources as per cash book in said time.....	4534 67	
			$147,947 33				$147,947 33
					By balance brought down due the State..	$2025 68	

I certify that the above is a true account of all public monies received by me not heretofore accounted for, and that the disbursements have been fully made.

A. M. WEST, Qr. Master Gen'l, State of Miss.

Stated at Macon, Miss., Oct. 22d, 1863.

[DUPLICATE.]

[DOCUMENT C.]

Dr. STATE OF MISSISSIPPI, IN ACCT. WITH COL. A. M. WEST, QR. MASTER GEN'L, STATE MISSISSIPPI, Cr.

1862 Dec. 17	To amt. expended on acct. of Qr. Master's, Paym'rs, Commissary's, Ordnance and Adj't Gen's Depart's of State of Mississippi, from 11th Feb. 1862 to 17th December, 1862 inclusive, as per cash book.	$854,604 58		1862 Dec. 17	By cash rec'd from the State Treasurer on requisitions of the Governor on Auditor of the State, as per warrants on file in State Treasurer's office, from Feb 11, 1862 to Dec. 17, 1862 inclusive.....	$757,370 00	
	To balance on hand due the State of Mississippi, to be accounted for.....	182 79			By cash rec'd from the Confederate Gov't for stores sold them and from various other sources for same period.....	97,417 37	
			$854,787 37				$854,787 37
				1862 Dec. 17	By balance brought down to be accounted for.....	$182 79	

I certify that the above is a true account of all public monies received by me not heretofore accounted for, and that the disbursements have been fully made.

A. M. WEST, Qr. Master Gen'l, State of Miss.

Stated at Jackson, Miss., this 17th day of December, 1863. [DUPLICATE.]

REPORT

OF THE

GENERAL SALT AGENT.

MACON, MISS., Oct. 22, 1863.

To His Excellency, John J. Pettus,
Governor of the State of Mississippi:

GOVERNOR—On the 13th day of April, 1863, you did me the honor to appoint me General Salt Agent for the State of Mississippi, to receive and receipt for all salt shipped to me by Salt Agents appointed by you, "to obtain salt by mining or otherwise." In your said appointment, you directed said salt to be issued pro rata to the Presidents of the Boards of Police, or to agents appointed by said boards, to be distributed by them to the indigent families of soldiers in their respective counties.

I have received from Capt. D.S. Patterson, Salt Agent, 29,150 pounds of salt, and from Capt. W. C. Turner, 49,656 pounds of salt, as per statement marked "S;" and have distributed and sold same as per statement marked "D." I send you an account current showing disposition of funds that have come into my hands on account of salt. In pursuance of your Special Order, No. 31, directed to me and dated December 1st, 1862, I issued to Thomas E. Helm, Salt Agent, ten thousand dollars, (say $10,000, * * *) to purchase cotton to be exchanged for salt. I also issued to him, in pursuance of your order, dated May 6th, 1863, the sum of ten thousand dollars—making total twenty thousand dollars. Mr. Helm has not, as yet, reported to this Department relative to the disbursement of the said funds or any part thereof. I know, however, that a large amount of the same was invested in cotton, fifty bales of which were shipped to Ponchatoulas, and fifty bales to Mobile, and other cottons were purchased

and shipped. On the 18th inst., being requested by you, I agreed to take charge of the purchase, manufacture and distribution of salt, as provided in an act entitled "An act to procure salt for the indigent families of soldiers and for other purposes," and proceeded to order the casting of boiling power and to make other suitable arrangements to increase the capacity of the State works located in Clark county, Alabama, and to establish others at the same place, as also on the coast near Mobile. Mr. Z. A. Philips, whose services I regard as invaluable, has consented to aid me in this important work. By energy and fidelity it is hoped the supply will ere long equal the pressing wants of the State. If the policy now being inaugurated is not, by the Legislature or the enemy, disturbed, and the services of efficient agents can be secured, salt in quantities sufficient for the entire State will be made during the ensuing year, and by the aid of private enterprise, which is now quite vigilant, salt may be obtained in time to save the meat of the present season.

I respectfully recommend a bold and liberal policy upon this all important subject; prudent economy is right, but not an economy that takes counsel from a fear of failure and consequent loss of money.

Men rarely ever succeed in any enterprise, who take counsel from their fears. It is, therefore, earnestly hoped that the Legislature soon to convene will foster and wisely encourage the manufacture of salt upon a large scale, especially as the subsistence of the Confederate army and people, is the great subject now submitted for our consideration and essential to our ultimate success in this most terrible of all wars. Hence nothing within the compass of our skill or ability, necessary to success, should be omitted.

I am, Governor,

Very respectfully, your ob't ser't,

A. M. WEST,

General Salt Agent for State Miss.

P. S.—I was compelled, to prevent the salt falling into the hands of the enemy at Jackson, to ship the same up the Mississippi Central Railroad, to Goodman, and not being considered safe even there, I concluded to issue it to such counties as would send for it. Hence the excess on the pro-rata share issued to some counties, as will be perceived by referring to statement "D."

The salt due the counties of Yazoo and DeSoto, under this said distribution, not being sent for, though the Presidents

of the Boards of Police of said counties were notified in due time and the agent in charge at Goodman becoming alarmed for its safety, after the occupation of Yazoo City by the enemy, sold it to citizens for their own use as per his certificate on file in this office.

In my written appointment, my powers were restricted to the reception from Salt Agents previously appointed by yourself, of "all the salt by them delivered and receipt to them for the same," and deliver at my office, "all salt by you (me) received to the Presidents of the Boards of Police or Agents appointed by said board; the pro-rata share to which their respective counties are entitled, to be by them distributed in their respective counties." I am not, therefore, responsible for any failure on the part of Salt Agents "to obtain salt by mining or otherwise" as contemplated. W. C. Turner, Salt Agent, I understand, has issued salt to some of the southern counties. I presume he will report to you.

A. M. WEST,
General Salt Agent S. M.

N. B.—Captains Patterson and Turner, Salt Agents, made no report, in writing, of the cost of the above salt, but from their verbal statements of its probable cost, we concluded, though unable to arrive at its actual cost, to issue the same as above, which we deemed sufficient to cover cost. No report has, up to this time, been made by either of said Agents. Hence, time has demonstrated the propriety of our action in the premises.

A. M. WEST,
General Salt Agent S. M.

DOCUMENT —.

DR. THE STATE OF MISSISSIPPI IN ACCOUNT WITH A. M. WEST, GENERAL SALT AGENT, CR.

1863 May 6	To this amount paid T. E. Helm, Salt Agent State of Mississippi...	$10,000 00		1863 May 6	By this amt. received of State Treasurer out of Fund, for app'n of Salt	$10,000 00	
	To this amount paid expenses of Salt Agents from May 6, 1863, to Oct. 22d, 1863.....	1364 57			By this amount received for 77,959 lbs. of Salt distributed to the various Counties of the State, pro-rata, from Jan. '63, to Oct. 22, 1863.....	13,882 24	
	To this amount paid back into State Treasury...	12,589 67			By this amount rec'd for bbls, and sacks.....	72 00	
			$23,954 24				$23,954 24

Macon, Miss., Oct. 22d, 1863.

A. M. WEST, General Salt Agent, State Miss.

DOCUMENT D.

STATEMENT OF SALT ISSUED TO THE SEVERAL COUNTIES OF the State, and quantity sold to prevent falling into the hands of the enemy, by A. M. WEST, General Salt Agent.

DATE.		To whom Issu'd.	No. of Pounds.	Probable Cost.	Remarks.	Amount.
1863						
Jan.	15	Copiah County.	856	10c.	Issued before cost was known, by order Gov.	$85 60
	30	Kemper.....	653	13	.....	84 89
	31	Madison.....	655	13	.....	85 11
Feb.	2	Attala.....	849	13	.....	110 37
	2	Rankin.....	780	13	.....	101 40
	6	Leake	672	13	.....	87 36
	9	Noxubee.....	886	13	.....	115 18
	11	Neshoba.....	350	13	.....	45 50
	12	Smith.....	491	13	.....	63 83
	12	Jefferson	240	13	.....	31 20
	16	Holmes.....	837	13	.....	108 81
	20	Carroll.....	1226	13	.....	159 38
	23	Yazoo	339	13	.....	44 07
	24	Lawrence.....	384	13	.....	49 92
	27	Hinds.....	789	13	.....	102 57
Mar.	12	Choctaw.....	1412	13	10 sacks @ 50c. each.	188 56
	14	Lowndes	595	13	4 " " "	79 35
	18	Tallahatchie...	275	13	2 " " "	36 75
	20	Jasper.....	396	13	3 " " "	52 98
April	3	Lauderdale.....	669	13	4 " " "	88 97
May	2	Leake	1099	16	.....	175 84
July	10	Lafayettee...	627	13	.....	446 95
			2284	16	.....	
	10	Panola.....	479	13	.....	926 59
			5402	16	.....	
	10	Yallobusha...	3016	16	.....	552 50
			538	13	.....	
	10	Carroll...	4470	16	.....	715 20
	10	Choctaw.....	7371	16	.....	1179 36
	10	Attala.....	3772	16	.....	603 52
	10	Holmes.....	4283	16	.....	685 28
	10	Sunflower,.....	282	13	.....	164 88
			842	16	.....	
	10	Tallahatchie....	275	13	.....	390 79
			2219	16	.....	
	10	Leake.....	3750	16	.....	600 00
	10	Madison.....	3136	16	.....	501 76
	10	Calhoun.....	793	13	.....	565 33
			2889	16	.....	
	10	Marshall.....	1068	13	.....	761 24
			3890	16	.....	

DOCUMENT D.—[Continued.]

DATE.	To whom Issued.	No. of Pounds.	Probable Cost.	Remarks.	Amount.
July 10	*Winston.....	4000	16	7 em'y bbls. @ $2 e'h.	$654 00
10	Sold } at Good-	112		12 " " "	52 00
10	Sold } man.	8058	40	17 " " "	3257 20
Total	No. Po'nds issu'd and sold. ...	77,959	Rec'd.	Total cost.....	$13,954 24

*There was a mistake in the issue of Salt to Winston; she got 4000 lbs. gross; tare was not taken off, and is therefore due her.

DOCUMENT S.

AMOUNT OF SALT RECEIVED BY A. M. WEST, SALT AGENT, AND ESTIMATED COST OF SAME.

1863			
Jan. 1	Received of Captain D. S. Pattison, Salt Agent:		
	56 Bbls. of Salt } 28,500 lbs. 1 Half do. }		
	2850 lbs. tare.		
	25,650@13c.....	$3334 50	
" 7	Received of Capt. D. S. Pattison, Salt Agent:		
	30 Sacks Salt, 3500 lbs.,@13c.....	455 00	
Mar. 31	Received of Capt. W. C. Turner, Salt Agent:		
	349 Sacks Salt, 49,656 lbs , @ 16c...	7944 96	—$11,734 46

A. M. WEST, General Salt Agent.

Macon, Miss., Oct. 22d, 1863.

A—13

W. C. TURNER'S REPORT.

ENTERPRISE, Oct. 22, 1863.

Governor John J. Pettus,

Macon, Mississippi:

SIR—I have the honor to hand you herewith enclosed my report of business transacted since my appointment as Salt Agent, consisting of the following papers, to-wit:

Account current with abstracts and vouchers.

Property return with accompanying abstract, letters from A. to F., and certified invoices No. 1 and 2; all of which I hope may meet your approbation.

It will be seen from my report, that Messrs. Norman & Co., have done but little. The first lot of salt delivered me by them was paid for by me. I afterwards, as per contract, advanced them money, provisions, etc., and in return for which I have only received one hundred and twelve bushels of salt. The provisions advanced, at the prices they were to pay, amounts to $10,770 38. These, at cost prices, would amount to more than double this amount. But the report will show for itself. I have used every care in making it out and think it will be easily comprehended. I think it would be well to have that salt law somewhat changed. It is very difficult to get at the cost price of particular lots of salt, especially where we make it. Would it not be better to donate the salt to the indigent familes of soldiers and other necessitous persons, and sell the overplus, if any, at market price, to others. It should also be provided that Presidents of Boards of Police in each county should receive the distributive share of such county and dispose of it.

To make an adequate supply of salt will require a large force and a heavy outlay of funds.

I report in my property return one furnace which we have been running for a month or more, the expense of which and the proceeds, I have not included in my report, because I have not, as yet, received the salt. It, however, is at this

time in transitu and all of it will come in my next report. We hope to make on our furnance some 20 to 25 bushels of salt per day. I have leased one also, which is now running. It will be seen from my report that I have but little salt on hand here, the proceeds of our own furnace, as already stated, not having come to hand. We have from that source several hundred bushels, as I have been informed by the Superintendent. I shall leave for the works this evening, and on my return, will call and see you. I have heard nothing from Messrs. Norman & Co., since I saw you.

Respectfully, your obedient servant,

W. C. TURNER.

Salt Agent.

DOCUMENT —.

THE STATE OF MISSISSIPPI IN ACCOUNT CURRENT WITH W. C. TURNER, SALT AGENT, FOR THE STATE OF Miss'ssippi, from the 1st day of January, 1863, to the 22d day of October, 1863.

Dr.			Cr.		
1863			1863		
Oct. 22	To amount of Purchases, as per Property Return.....	$77,184 32	Feb. 7	By cash received from State Treasurer..	$15,000 00
" 22	To amount advanced to Norman & Co. as per contract	18,884 90	March 31	By cash received from State Treasurer..	35,000 00
" 22	To amount of traveling expenses as per Abstract E.....	391 25	June	By cash received from State Treasurer..	10,000 00
" 22	To cost of Stores on hand as per Property "Returns," viz:.....			By sales as per certified invoice, No. 2..	20,217 63
	1619 bush. Corn @ $2 67..$4322 73		August	By cash received from State Treasurer..	50,000 00
	1004 sacks " " 2 05...2008 20				
	6600 lbs. Fodder" 2 66⅔.. 176 00				
	672 " Salt, " 30c.. 201 60				
	1 Salt Furnace...16,600 00				
		$23,308 53			
	To balance due the State of Mississippi..	10,448 63			
		$130,217 63			$130,217 63

CERTIFIED INVOICE, NO. 1.

I certify that I shipped A. M. West, Q. M. G. S. M., fity-two thousand six hundred pounds salt (52,600 lbs.) and that the lot, lost by dripping, wastage, storage and stealage twenty-nine hundred and forty-four pounds (2944 lbs.,). Leaving balance actually delivered, as per his receipt, 49,656 lbs., here with forty-nine thousand six hundred and fifty-six pounds.

W. C. TURNER,
Salt Agent.

DOCUMENT B.

CERTIFIED INVOICE, No. 2.

I certify that I have issued at this Depot, in accordance with orders received from General A. M. West, General Salt Agent, the following described Stores, to-wit:

To whom Issued.	Amount.	Bushels of Meal.	Pounds of Salt.	Pounds of Bacon.	Sacks.	Bushels of Wheat.	Remarks.
Itawamba County.....	$1000 00 @ 20cts.	....	5000	....	.....	.....	
Jasper "	1861 40 @ "	....	9307	....	62	.....	Sacks to be returned.
Clark "	1922 40 @ "	....	9612	....	77	.....	" "
Jones "	1050 00 @ "	....	5250	....	.....	.....	
Smith "	1128 20 @ "	....	5641	....	.....	.....	
Sundry Persons.....	4186 00 @ 50cts.	....	8372	....	.....	.....	Obliged to resort to these in order to procure bacon.
M. D. Haynes.....	150 00 @ 30cts.	....	500	....	.....	.....	
S. T. Mears	150 00 @ 30cts.	....	500	....	.....	.....	
Sundry indigent families..	300 00 @ 30cts.	....	1000	....	.....	.....	
W. C. Turner.....	150 00 @	....	500	....	.....	.....	
A. M. West, Q. M.....	350 00 @$1 25cts.	....	.....	280	.....	.....	This issue was for Gen. Loring's army on its arrival at Jackson after battle of Baker's Creek.
A. M. West, Q. M.....	416 66 @ 2 50	166⅔	.....	....	.....	.....	
A. M. West, Q. M.....	1250 00 @ 2 50	500	.....	....	.....	.....	
A. M. West, Q. M.....	3330 00 @ 1 00	....	.....	3000	.....	.....	This issue was for the poor at Jackson, after its invasion by the Yankees, all by order of the Governor.
W. C. Turner.....	1823 36 @ 1 48	....	.....	1232	.....	.....	
Sundry Persons.....	334 16 @ 5 00	....	.....	....	.....	66 5-6	
A. M. West, Q. M	815 45 @ 2 65	...	.....	....	349	.....	
	20,217 63	666⅔	45,682	4512	488	66 5-6	

W. C. TURNER, Salt Agent.

DOCUMENT C.

PROPERTY RETURN, SHOWING PURCHASES, SALES AND ISSUES OF STORES FROM JANUARY 1st TO THE 22d OF October, 1863, made by W. C. Turner, Salt Agent, for the State of Mississippi.

Abstracts of Purchases, &c.	Amount.	BACON.	CORN.	FODDER.	PEAS.	WHEAT.	SACKS.	SALT.	SALT FURNACE.
		Pounds.	Bushels.	Pounds.	Bushels.	Bushels.	No.	Pounds	No
Abstract A, No. 1	$22,681 83	15,306½	.....	.....	.....	.....	.....	.....	.....
" B, " 1	10,871 11	.....	4079½	.....	.....	.....	.....	.....	.....
" B, " 2	401 75	.....	.....	15,000	.....	.....	.....	.....	.....
" B, " 3	194 73	.....	.....	.....	51 6-10	.....	.....	.....	.....
" B, " 4	563 75	.....	.....	.....	.....	117	.....	.....	.....
" B, " 5	53 75	.....	.....	.....	13 9-10	.....	.....	.....	.....
" C, " 1	5318 12	.....	.....	.....	.....	.....	2605	.....	.....
" D, " 1	12,496 18	.....	.....	.....	.....	.....	.....	43,038	.....
" D, " 2	7201 10	.....	.....	.....	.....	.....	.....	52,600	.....
" D, " 3	16,600 00	.....	.....	.....	.....	.....	.....	.....	1
" D, " 4	802 00	.....	.....	.....	.....	.....	.....	5600	.....
Total amount.....	$77,184 32								
To be accounted for	.....	15,306½	4079½	15,000	65½	117	2605	10,1238	1

DOCUMENT C.—[Continued.]

ISSUES AND SALES.

	Pounds.	Bushels.	Pounds.	Bushels.	Bushels.	No.	Pounds.	No.
Abstract F	10,794½	1886½	8400	65½	50 1-6	1113	.....	....
Certified Invoice, No. 1	.....	.....	.....	.....	.....	.....	52,600	....
" " " 2	4512	666⅔	.....	.....	66 5-6	488	45,682	....
Ordinary loss on Corn, &c.	.....	.....	.....	.....	.....	.....	.....	....
On Corn, 10 per cent	.....	407	.....	.....	.....	.....	.....	....
Ordinary loss	.....	.....	.....	.....	.....	.....	.....	....
On Salt, 5 per cent	.....	.....	.....	.....	.....	.....	2284	....
Total Isues and Sales	15,306½	2460½	8400	65½	117	1601	100,566	
Stores remaining on hand	.....	1619	6600	.....	.....	1004	672	1

W. C. TURNER, Salt Agent, State of Miss.

[ABSTRACT A.]

DATE.		ARTICLES.	Cost per Pound.	Amount of Purchase.	Expenses.	Total Cost.
1863—May	29	Paid for 1452 pounds Bacon, @	$1 10	1597 20		
		" 3 Tierces Packing and Nails			6 00	
	30	" 1400 pounds Bacon, @	90	1260 00		
June	3	" 900 " " "	1 00	900 00		
	3	" Agent's expenses on same			18 50	
	3	" Freight on same			8 90	
	3	" 424½ pounds Bacon, @	1 30	551 85		
	3	" Drayage, Wharfage and Commissions on same			14 49	
May	27	" 488 pounds Bacon, @	1 20	585 60		
	27	" Freight up river			58 00	
		" Drayage, Wharfage, Freight and Commissions			23 04	
July	2	" 10,332 pounds Bacon, @	1 66⅔	17,220 00		
	5	" Freight to Mobile			62 00	
		" 310 pounds Bacon, @	1 00	310 00		
		" Agent Railroad Fare to Columbus			6 00	
		" " Hotel Fare			5 00	
		" " Railroad Fare to Crawford			1 25	
		" " Hotel Fare to Crawford			12 00	
		" " Horse hire "			2 00	
		" " Railroad Fare to Enterprise			5 50	
		" " " " Crawford			5 50	
		" " Hotel Fare "			5 50	
		" " Horse Hire			4 00	
		" " Railroad Fare to Columbus			1 00	

" "	Hotel Fare "	.....	.....	5 00	
" "	Railroad Fare to Crawford	.....	.....	1 25	
" "	Hotel Fare to Crawford	.....	.....	5 50	
" "	Railroad Fare to Enterprise	.....	.....	5 50	
" "	Telegraph Dispatch	.....	.....	1 25	
Total No. Pounds 15,306½			22,424 65	257 18	22,681 83

Average cost of Bacon per pound. $1 48.

W. C. TURNER, Salt Agent.

ABSTRACT B.

DATE.	ARTICLES.	COST.	Amount of Purchase.	Expenses.	Total Cost.
1863—April 1	Paid J. C. Cox, for 1000 bushels Corn, @.....	$1 85	$1850 00		
	" J. M. Witherspoon for 500 " "	1 80	900 00		
	" H. S. Potts, 500 " "	1 50	750 00		
	" H. N. Lawrence, 500 " "	2 00	1000 00		
	" Shields, 1000 " "	2 00	2000 00		
	" Expense of purchase and delivery to Wagons...	.....	.....	94 40	
	" Hauling to Depot.....	.....	.....	575 00	
	" Feeding hands.....	.....	.....	204 75	
	" Feeding 5 teams 35 days, @.....	12 50	.....	439 50	
	" Hauston, 579½ bushels Corn, @	1 50	869 25	.....	
	" A. C. Hundley, for services rendered in purchasing and delivering Corn.....	.....	.....	200 00	
	" Hands for shucking and shelling.....	.....	.....	250 25	
	" Freight on 6 car loads Corn.....	.....	.....	183 00	
	" Expense of Agent.....	.....	.....	76 75	
	" Freight on 3 car loads Corn.....	.....	.....	78 00	
	" Expense up country after Corn.....	.....	.....	34 00	
	" Freight on Corn.....	.....	.....	142 75	
	" Drayage on do.....	.....	.....	100 00	
	" Freight on car load Meal to Mobile.....	.....	.....	25 00	
	" " " 100 sacks Meal up river.....	.....	.....	100 00	
	" Wharfage and drayage.....	.....	.....	7 84	
	" Commissions, receiving and forwarding.....	.....	.....	14 00	
	" 2 Drayages on 131 sacks Meal.....	.....	.....	10 00	
	" River Freight	.....	.....	121 00	

" Wharfage, Storage and Commissions.....	.....	.....	131 40	
" Drayage.....	.....	.....	5 50	
" Commissions, receiving and forwarding.....	.....	.....	2 90	
" Freight on car load Meal to Mobile.....	.....	.....	25 00	
" Hands for loading car.....	.....	.....	3 75	
" Expenses transportation and conducting 3 car loads Meal from E. to Salt Works.....	.....	.....	677 07	
Total No. bushels Corn, 4079½		7369 25	3501 86	$10,871 11

Average cost of Corn per bushel, $2 67.

W. C. TURNER, Salt Agent.

ABSTRACT B.—2, 3, 4 & 5.

DATE.	ARTICLES.	COST.	Cost of Purchase.	Expenses.	Total Cost.
1863—April 1	Paid J. M. Witherspoon for 10,000 pounds Fodder, @	$1 75	175 00		
	" H. N. Lawrence for 5000 " do @	2 00	100 00		
	" Hands for Baling do	.....	.....	50 00	
	" Use of Screw for packing do	.....	.....	40 00	
	" Freight on do	.....	.....	10 00	
(2)	" " same to Mobile.....	.....	.....	16 00	
	" " same up river	.....	.....	10 75	
	Total number pounds Fodder, 15,000.....		275 00	126 75	$401 75
	Average cost of Fodder per cwt. $2 66¾.				
July 1	Paid for 51 6-10ths bushels Peas, @.....	2 50	129 00		
	" Drayage, Wharfage and Freight up river....	.....	.....	47 50	
	" Freight to Mobile	.....	.....	14 13	
(3)	" Commissions receiving and forwarding.....	.....	.....	4 10	
	Total bushels 51 6-10ths.		129 00	65 73	194 73
	Average cost of Peas per bushel, $3 80.				
August 18	Paid for 117 bushels Wheat, @.....	4 00	468 00		
	" Hauling to Depot.....	.....	.....	25 00	
	" Freight to Enterprise.....	.....	.....	35 00	
	" Freight to Mobile	.....	.....	10 75	

(4)			" Freight and charges up river			25 00	
			Total number bushels 117.		$468 00	95 75	$563 75
			Average cost of Wheat per bushel, $4 82.				
	July	1	Paid for 13 9-10ths bushels Peas, @	2 50	34 75		
			" Drayage, Wharfage and Freight up river			13 00	
(5)			" Freight to Mobile			3 90	
			" Commissions, receiving and forwarding			2 10	
			Total bushels, 13 9-10ths.		$34 75	19 00	53 75
			Cost Peas per bushel, $3 82.				

W. C. TURNER, Salt Agent.

ABSTRACT C.

DATE.	ARTICLES.	COST.	Cost of Purchase.	Expenses.	Total Cost.
1863—February 8	Paid for 299½ yards Lowels, @	$0 60	179 70		
	" Sewing Thread			1 25	
	" Expressage on "			5 00	
	" Making 186 Sacks, @	10		18 60	
March 14	" 169 Sacks, "	2 00	338 00		
April 1	" Making 73 " "	10		7 30	
1	" Thread			3 00	
1	" 137 Sacks, "	1 25	171 25		
1	" 312¼ yards Lowels, "	1 30	405 92		
1	" 429 " Duck, "	1 50	648 50		
1	" Making 54 Sacks, "	10		5 40	
1	" " 320 " "	10		32 20	
June 3	" 15 Sacks, "	1 50	22 50		
3	" Making 1110 Sacks, "	10		111 00	
3	" 15 Sacks, "	1 50	22 50		
	" 1000 yards Lowels, "	1 40	1400 00		
	" Freight and Drayage			5 00	
	" Commissions			35 00	
April 10	" 51 Sacks, "	1 50	76 50		
	" Expressage on same			1 00	
	" 26 Sacks, "	1 50	39 00		
	" 1181¼ yards Lowels,	1 40	1654 10		
	" 50 Sacks, "	1 00	50 00		
	" 22 " "	25	5 50		

20 lbs. Spring Thread	2 00		40 00	
[illegible] @	10		[illegible]	
Total [illegible]		5013 47	[illegible]	$5318 12
Average cost per sack $2 00.				

W. C. TURNER, Salt Agent.

ABSTRACT D.—1, 2, & 3.

DATE.	ARTICLES.	COST.	Cost of Purchase.	Expenses.	Total Cost.
1863—June 26	Paid for 43,038 pounds Salt, @	26⅔	11,476 80		
	" Wharfage at Salt Works			60 00	
	" 78 Barrels, @	2 50		195 00	
	" Freight on Salt down river			448 00	
	" " " M. & O. R. R			169 00	
	" " " Sacks to Carney's Bluff			13 00	
(1)	" Commissions receiving and forwarding Sacks			1 00	
	" Drayage in Mobile on Salt			40 50	
	" Wharfage " "			18 48	
	" Commissions receiving and forwarding			56 40	
	" Handling Salt and loading car			4 00	
	" Drayage in Enterprise			14 00	
	Total No. pounds Salt, 43,038.		$11,476 80	$1019 38	$12,496 18
	Average cost per pound, 30 cts.				
March 14	Paid Norman & Co. for 52,600 pounds Salt, at	12	6312 00		
	" Freight on same to Mobile			420 80	
	" Wharfage in Mobile			4 10	
	" Drayage "			20 00	
	" Charges, including storage			60 00	
	" Freight M. & O. R. R			217 70	
(2)	" " Southern R. R			106 00	
	" Drayage in Jackson			34 00	

" Hands at State Warehouse			3 50	
" Messenger in charge of Salt			13 00	
" Expressage on Sacks			10 00	
Total No. pounds Salt, 52,600.		$6312 00	889 10	7201 10
Average cost per pound, 14 cts.				
Paid for one Salt Furnace, Well, &c.				16,600 00

W. C. TURNER, Salt Agent.

ABSTRACT D.—No. (4.)

1863—Aug. 1. Received of Messrs. Norman & Co., on account State of Mississippi:

5600 lbs of Salt, @12c.	$672 00		
Paid Expenses on same to this place		130 00	
	672 00	130 00	$802 00

Total No. Pounds Salt, 5600.
Average cost per pound, 14⅓c.

W. C. TURNER, Salt Agent, State of Miss.

ABSTRACT E.

DATE.		CURRENT EXPENSES.	Total Cost.
1863—Jan.	23	Paid R. R. Fare from E. to Jackson and back	$12 50
		" Hotel " on trip	8 00
	30	" R. R. " from E. to Jackson and back	12 50
		" Hotel " on trip	12 00
Feb.	8	" R. R. Fare from E. to Jackson and back	12 50
		" Hotel " on trip	16 00
March	1	" R. R. " from E. to Salt Works	15 00
		" Hotel " on trip	30 00
		" Steamboat Fare to Demopolis	6 00
		" R. R. Fare Home	9 00
		" Hotel "	3 00
	14	" R. R. " from E. to Salt Works	15 00
		" Hotel " on trip	15 00
		" R. R. and Steamboat Fare home	12 00
		" Hotel Fare on trip	10 00
	28	" R. R. Fare from E. to Jackson and back	24 00
		" Hotel Fare on trip	34 00
June	29	" R. R. " from E. to Mobile	7 50
		" Hotel " on trip	10 00
		" Fare up and down River	14 00
		" Horse hire	1 00
		" Board at Salt Works	4 00
		" Hotel Fare in Mobile	6 00
		" R. R. Fare home	7 50
Aug.	8	" Expenses to Salt Works by land	15 00

		" Board at Salt Works	18 00
		" Expenses home	15 00
		" Horse hire	15 00
		" Drayage and hands loading Meal	11 75
Sept.	18	" Expenses to Crawford and back	25 00
			$391 25

W, C. TURNER, Salt Agent.

ABSTRACT F.

DATE.		ARTICLES.	Cost per Pound.	AMOUNT.
1863—March	14	Cash advanced Norman & Co.		$2304 90
May	7	41 Bushels Meal, Norman & Co.	$2 50	102 50
		25 Sacks, "	2 00	50 00
	27	11,267 Bushels Meal, "	2 50	586 82
		126 Sacks, "	2 05	258 30
	14	9840 Bushels Meal, "	2 50	512 50
		102 Sacks, "	2 05	209 10
	18	4244 lbs. Bacon, "	0 40	169 80
	27	488 " " "	0 40	195 20
June	3	1 Box & 1 Cask Bacon, " 1300 lbs.	0 40	520 00
	5	4800 lbs. Fodder, "	2 50	120 00
		3926 lbs. Peas, "	3 50	229 00
		37 Sacks, "	2 05	75 85
		337 Do "	2 05	690 85
		8567 lbs. Bacon, "	0 40	3426 80
		201 bushels Meal, "	2 50	502 50
		100 Sacks, "	2 05	205 00
April	10	Cash, "		16,580 00
July	4	14,615 bushels Meal, "	2 50	761 20
		159 Sacks, "	2 05	325 95
	15	108 bushels Meal, "	2 50	1406 00
		375 bushels Corn, "	2 50	562 00
		4 Sacks, "	2 05	8 20
		15 lbs. Bacon, "	0 40	6 00
Aug.	14	10,525 bushels Meal, "	2 50	548 17

	115 Sacks,	"	2 05	235 75
	3011 bushels Wheat,	"	5 00	250 88
	3600 " Fodder,	"	3 00	108 00
	19 Sacks,	"	2 05	38 95
25	8274 bushels Meal,	"	2 50	430 93
	89 Sacks,	"	2 05	182 45
				$29,655 28

RECAPITULATION.

Cash	$18,884 90	
Meal, 1386½ Bushels	3464 30	
Bacon, 10,794½ lbs	4317 80	
Fodder, 8400 lbs	228 00	
Peas, 65½ Bushels	229 00	
Wheat, 50 1-6th Bushels	250 88	
Sacks, 1113 "	2280 40	
		$29,655 28

W. C. TURNER, Salt Agent.

REPORT

OF THE

MISSISSIPPI HOSPITAL AND DEPOT.

BY

REV. C. K. MARSHALL.

RICHMOND, VA., Oct. 1, 1863.

To His Excellency, John J. Pettus,
Governor of the State of Mississippi:

SIR—I herewith submit my report of the receipts and expunditures of the office of Mississippi Depot and Army Intelligence, for Virginia, from August 1st, 1862, to September 1st, 1863, together with a synopsis of all receipts and expenditures from the first establishment of the Agency, in August, of 1861, to the recent date above given. From this exhibit it will be seen that I have expended in all, the sum of $46,518 54, forty-six thousand five hunnred and eighteen dollars and fifty-four cents. Of this sum I received from the State Treasurer, upon your orders, $24,710 00, and from the people, in cash and cotton donations, from our State, the sum of $15,427 21.

Say expended.....		$46,518 54
Received....	$24,710 00	
	15,427 21	
	$40,137 21	$40,137 21
	Balance due me.....	$6,387 33

This leaves the State indebted to me in sum of six thousand three hundred and eighty-one dollars and thirty-three cents. In addition to this, I have advanced, in small sums, for the

relief of destitute or suffering soldiers, nearly three thousand dollars; but the parties declined, generally, accepting the aid unless on the condition that the sum should be considered a loan, to be returned at the earliest day practicable. This is all in small sums. In the transactions I have felt satisfied that the heart of my fellow-citizens would approve my conduct. But, alas! for many of the brave beneficiaries, they have paid the greater debt—the price of liberty—the life itself!

Our organization of a Mississippi Hospital has been maintained up to this time. At present it is what is known at Richmond as Howard's Grove Hospital. At a recent period we had but little over three hundred inmates and patients, and none of them could, with four or six exceptions, be deemed cases of serious indisposition.

The Hospital system has been so greatly reformed and improved by the officer in charge of that department, that the expense heretofore incurred will not be required. But, still cases of great need and suffering require attention from the people of our own State, and must continue to do so till the days of peace return.

I have recently endeavored to establish a Mississippi Hospital at Atlanta, but have failed so far for the want of suitable buildings.

But I have opened a Depot and Office of Army Intelligence for the Mississippi troops, and placed a disabled Mississippi soldier in it as my assistant, and hope this will meet your approbation. There the donations, clothing, valuables and letters, can be collected, preserved, or forwarded to the army, relieving our soldiers of a thousand anxities and losses. The necessity of keeping up the Depot at Richmond is still felt, and will be maintained until further orders. I find it important to furnish lodgings to large numbers of our citizen soldiers at these depots, owing to the high prices of lodging at the hotels. Heretofore, we have not been able to extend this favor sufficiently. Some States are opening houses where their soldiers in transitu can obtain both food and lodging at the expense of the State, and save the soldier the little funds he may have for other necessities. I have closed the Depot at Lynchburg, as the changed state of our affairs, rendered it no longer indispensable.

You will observe in the report that I have made no charge for my own services; nor did I expect to receive anything; but the temporary suspension of my private revenues in Vicksburg, may make it necessary for me to receive the

amount of my actual expenses incurred in the performance of my duties. In view of future necessities I deem it proper to suggest to you to ask the Legislature to make a further appropriation of the sum of fifty thousand dollars, for the carrying out of the plans and measures of Hospital relief and Depot accommodations. Perhaps it is my duty to say that our sick and wounded soldiers have in innumerable instances, derived the most valuable attention from Dr. A. C., Holt, whom you appointed in connexion swith Dr. Blackburn now resigned, as a special Surgical Commissioner for the State. Dr. Holt is regarded among the ablest Surgeons in the army, as without many, if any, superiors. And his ready, zealous, persevering and skillful attention to our sick, wounded and suffering soldiers, has long since satisfied me that he is doing a service for his country and State, which it would be unwise to dispense with; and while no amount of money can compensate for such services, I believe he ought to be compensated, and unless such compensation is provided for, both for the past and the future, I would enquire of you whether out of funds in my hands you would authorize me to make any payment to him. He has never intimated such a plan to me and I offer these thoughts from my own sense of fitness and value of his services.

Though not a part of my special business, I have deemed it my duty to assist the survivors of our deceased soldiers families to obtain the sums of money due them. Owing to the breaking up of our postal arrangements it was found impossible for the Auditor's Department to forward the claims, when allowed, to the proper parties, and quite as impracticable to pay over monies I had collected for those who had authorized me to settle their claims. Consequently I have employed a detailed soldier, unfit for field service, to visit the chief parts of the State when necessary and settle these claims. This work has been performed without cost to the soldiers families, but I need authority to meet any expense that may attend on the method I have been compelled to adopt for the execution of the plan, if it meets your approval.

Respectfully submitted, yours,

C. K. MARSHALL.

REPORT

OF

AUDITOR TAYLOR.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
January 31, 1862.

Honorable C. G. Memminger,
Secretary of the Treasury:

SIR—I have the honer to acknowledge the reference by you, to this office, of the letter of the Governor of Mississippi, dated December 20th, to the President, on the subject of the claims of said State for reimbursements of expenditures on account of the war.

An examination was in progress, in order to report as to the condition of the claim filed in August last, when Colonel Neill, of Mississippi, appeared on the 27th with further vouchers in the claim of the State, amounting to $193,551 16. These were immediately taken up for examination, with a view to ascertain what amount could be allowed on them agreeably with the Regulations. I have now the honor to report as follows:

The amount claimed per abstracts filed in August	$ 350,515 80
Of which there has been allowed and paid	92,165 38
Leaving suspended and unpaid	$ 258,350 42
The amount claimed for abstract filed 27th, is	193,551 16
Of which I recommend for allowance	14,880 57
Leaving suspended	$ 178,670 59

This large amount excluded (for the present) from allowance is composed mainly—

1st. Advances or transfers of money in round sums to State officers or agents and others to be expended or applied

to liabilities incurred, without any account exhibiting the items and nature of service, and receipts of parties rendering the same.

2nd. Accounts charged in the abstract not receipted.

3rd. Payments for the purchase of supplies, the application of which to the service is not shown.

The first of the above named classes of cases reaches the largest amount, more than two hundred thousand dollars, the authorities of the State having placed large sums in the hands of its officers and agents to meet demands, taking their receipts which they forwarded as vouchers.

In some cases these receipts are very vague, simply stating the amount received, without specifying how it is to be applied, such receipts cannot be admitted as proper vouchers consistently with regulations and usage or with the law providing for the State claims.

In cases, if any, where the party to whom the transfer was made is found to have been at the time an officer of the C. S. service, the State can have credit by charging such officer on the books in this office. No such cases have yet been found, though close examination on this point has not yet been concluded.

With respect to accountability for property purchased I would refer to remarks on this subject in my former reports, on the claim of the State of S. Carolina, and my report to Congress, transmitted through you on the 18th ultimo. It is fair to presume that those supplies were applied to the public service, but whether according to the standard of allowance authorized in the army, as required by the act of August 30th cannot be determined in the entire absence of returns and vouchers showing its disposition, and even of official statements exhibiting the number of troops &c., to be maintained.

I have the honor to be,

Very respectfully,

(Signed) W. H. S. TAYLOR.

Auditor.

AUDITOR TAYLOR'S LETTER TO GOV. PETTUS ON CLAIMS OF THE STATE.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
October, 2, 1862.

His Excellency, John J. Pettus,
Governor of Mississippi:

SIR—As requested in your letter of 23d ult., I herewith send you "a statement of all sums paid to the State of Mississippi on claims audited against the Confederate Government—to whom paid and date," viz:

DATE.	AMOUNT.	TO WHOM PAID.
August 31. 1861	$74,499 48	Gen. Mad. McAfee, Qr. M. Gen., S. Miss.
Novemb'r 6, "	7408 05	Col. G. F. Neill, Agent, "
Dec. 21, "	10,257 85	Remit'd to Hon. J. J. Pettus, Gov. "
Feb. 11, 1862	33,239 33	Col. G. F. Neill, Agent, "
Total.....	$125,404 77	

I have the honor to be, sir,
Very respectfully, your ob't ser't,
(Signed) W. H. S. TAYLOR.
Auditor.

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